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ABSTRACT

The Cranston Secondary School Curriculum Guide (9-12) for Business Education is intended to serve as a resource for teachers, students, department chairman, guidance personnel, curriculum planners, and others involved in present or future curriculum planning. At least one broadly stated major objective is provided for each section, encompassing the work of large units or entire sections followed by numbered objectives which are detailed and specific, and intended to indicate the level of learning (the cognitive, affective, and psychomotor domains), the content (what will be learned), and the means of evaluation. These are followed by suggested activities which support the objectives. The 30 units on business skills cover: personal typing, advanced personal typing, business typing 1, business math, shorthand 1, bookkeeping 1, general clerical procedures, bookkeeping 2 and a review of bookkeeping 1, business typing 2 (centering; tabulations; business letters, carbon copies, envelopes; manuscripts), business management, office practice, business law (definition; personal property; negotiable instruments; principles and agents, bailments, real estate, and business organizations), business typing 3, accounting 1, shorthand 2 and transcription, and superior office services. (Author/BP)

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Secondary Schools

CURRICULUM

GUIDE

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Cranston School Department
Cranston, Rhode Island
1973-74

BUSINESS

Grades 9-12

SECONDARY SCHOOLS CURRICULUM GUIDES

Prepared by:

THE FIFTH QUARTER PLAN

FUNDED BY:

TITLE III, E.S.E.A.

R. I. DEPARTMENT OF EDUCATION

CRANSTON SCHOOL DEPARTMENT
CRANSTON, RHODE ISLAND

DR. JOSEPH J. PICANO, JR.
SUPERINTENDENT OF SCHOOLS

MR. JOSEPH A. MURRAY
ASST. SUPT.-INSTRUCTION

MR. LOUIS GELSOMINO
ASST. SUPT.-ADMINISTRATION

DR. GUY N. DIBIASIO
DIRECTOR OF CURRICULUM

MR. CARLO A. GAMBA
DIRECTOR OF GRANT PROGRAMS

MR. ARNOLD R. ROGERS
DIRECTOR, FIFTH QUARTER PLAN

School Committee

Mr. Edward D. DiPrete
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Mr. Peter Kougasian

Mrs. Anne Mooradian

Mr. Edward I. Nelson

Mr. A. William Olsen

Secondary School

C U R R I C U L U M G U I D E

Prepared By

a curriculum writing team

of secondary teachers

Project PACESETTER

and

The Fifth Quarter Plan

Title III, E.S.E.A., 1965

Cranston School Department

845 Park Avenue

Cranston, R.I. 02910

1973-74

INTRODUCTORY NOTES

The Cranston Secondary School Curriculum Guides are intended to serve as a resource to teachers, students, department chairmen, guidance personnel, curriculum planners, and anyone else involved in present or future curriculum planning.

Teachers are urged to utilize the guides in lesson preparation and for purposes of providing individual students and groups of students with a resource; student achievement is often influenced by a knowledge of what is expected with respect to course objectives. Differences in abilities and needs among students and classes can be served by selecting appropriate objectives and activities.

The guides will also be useful for purposes of describing and communicating secondary curriculum goals to the public when such a need arises from time to time.

The organization of the guides is such that most sections present materials in terms of portions of a school year, thus making it possible for students to re-learn or make up a portion of a year's course. This is possible whether the course is offered in a full year or in shorter units of time.

GUIDE FORMAT

At least one major objective is stated for each section of the guide. Each is broad in statement encompassing the work of large units or entire sections.

Numbered objectives (Objective #1) are specific and intended to indicate the level of learning (the learning variable), the content (what will be learned), and the means of evaluation. Thus the objective describes learning in relationship to the learner. The teacher's function is to design methods which will effect the result. Most objectives in the guides are followed by "activities."

Suggested activities are intended to support the objective

to which they are assigned. Such statements either relate how the student will attain the objective or may be considered as sub-objectives.

OBJECTIVES IN TERMS OF LEARNING VARIABLES

Bloom and his colleagues devised a taxonomy of educational objectives designed to classify the behavior of students in three domains as a result of having participated in a series of instructional experiences. The three domains are the cognitive (intellectual), the affective (emotional), and the psychomotor (physical). Within each of these domains there is a hierarchy which denotes increasing complexity of learning as shown below.

Cognitive	Affective	Psychomotor
knowledge	receiving	frequency
comprehension	responding	energy
application	valuing	duration
analysis	organizing	
synthesis	characterizing	

In addition to the general technique of the behavioral statement, the authors were careful to differentiate the levels at which given behaviors could be expected of the student. Thus, in the cognitive domain a student's performance in the display of knowledge of a concept is less complex than the student's performance when he applies the concept in a given situation. Similarly, in the affective domain, a response to a situation is not as complex as the display of a value toward a given situation. Precise differentiation among variables is very difficult or, in many cases, impossible, but using these variables to formulate objectives is a means of focusing the attention of the teacher and the learner upon the existence of levels of learning.

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BUSINESS

Grades 9-12

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MAJOR OBJECTIVE

THE STUDENT WILL DISPLAY A VALUE FOR TYPING AS MEASURED BY POSITIVE SELF REPORT TO THE TEACHER.

I. Keyboard and Basic Typewriter Parts

Objective #1: The student will increase in knowledge of the basic typewriter parts by typing drills utilizing these parts to the satisfaction of the teacher.

Objective #2: The student will increase in knowledge of the keyboard by typing words containing letters of the keyboard with 85-100% accuracy.

Objective #3: The student will apply knowledge of correct typing techniques by typing drill assignments as measured by teacher observation daily.

Objective #4: The student will apply knowledge of basic typewriting skills by typing proficiency drills, inventory units, and measurement units with 85-100% accuracy. These may be teacher made or taken from the textbook.

Activities

1. Identify the different parts of the typewriter.
2. Take the correct typing position.
3. Insert a sheet of paper into the typewriter.
4. Locate the homerow keys.
5. Locate and operate the spacebar with the right thumb.
6. Strike the F key with the left first finger.
7. Strike the D key with the left middle finger.
8. Strike the S key with the left third finger.
9. Strike the A key with the left fourth finger.
10. Strike the J key with the right first finger.
11. Strike the K key with the right middle finger.
12. Strike the L key with the right third finger.
13. Strike the ; key (semicolon) with the right fourth finger.

14. Locate and operate the carriage return lever with the left hand.

15. Remove the paper from the typewriter by operating the paper release lever.

16. Center the carriage by depressing the carriage return lever.

The student will be able to type a keyboard review with 85-100% accuracy. Keyboard reviews are usually given as practice assignments at the beginning of class.

Note: The fingers will be referred to by homerow keys.

17. Locate and strike the G key with the F finger.

18. Locate the strike the U key with the J finger.

19. Locate and strike the E key with the D finger.

20. Locate and strike the H key with the J finger.

21. Locate and strike the R key with the F finger.

22. Locate and strike the I key with the K finger.

23. Locate and strike the C key with the D finger.

24. Locate and strike the N key with the J finger.

25. Locate and strike the T key with the F finger.

26. Locate and strike the . (period) key with the L finger.

27. Understand the spacing rule--space twice after a period at the end of a sentence.

28. Understand that to capitalize a letter which is typed with the right fingers, he/she must depress the left shift key.

29. Locate and depress the left shift key with the A finger.

30. Control the left shift key until the capital letter has been typed.

31. Locate and strike the V key with the F finger.

32. Locate thd strike the Y key with the J finger.

33. Understand that to capitalize a letter which is typed with the left fingers, he/she must depress the right shift key.

34. Locate and depress the right shift key with the ; (semi-colon) finger.

35. Control the right shift key until the capital letter has been typed.

36. Operate the line-space regulator.

37. Locate the "tab clear" key.

38. Operate the "tab clear" key to remove "tab stops."

39. Locate the "tab set" key.

40. Operate the "tab set" key to set"tab stops."

41. Locate the operate the "tabulator bar or key" to move the carriage to the "tab stops."

42. Indent paragraphs by setting a "tab" and depressing the "tabulator bar or key".

43. Understand that regular size typing paper is 8½ inches wide.

44. Understand that pica type has 10 spaces to the horizontal inch.

45. Understand that with pica type and with the paper guide at zero, the actual center of the paper is 42½ (8½ x 10 = 85 spaces ÷ 2 = 42½) but 42 is used.

46. Understand that elite type has 12 spaces to the horizontal inch.

47. Understand that with elite type and with the paper guide at zero, the actual center of the paper is 51 (8½ x 12 = 102 spaces ÷ 2 = 51) but 50 is used.

48. Locate and strike the B key with the F finger.

49. Locate and strike the 0 key with the L finger.

50. Locate and strike the X key with the S finger.

51. Locate and strike the P key with the ; (semicolon) finger.

52. Locate and strike the W key with the S finger.

53. Locate and strike the M key with the J finger.

54. Type 1-2-3 minute paragraph writings.

55. Locate and strike the Q key with the A finger.

56. Locate and strike the , (comma) key with the K finger.

57. Locate and strike the Z key with the A finger.

58. Locate and strike the ? (question mark) key with the ; (semicolon) finger while depressing the left shift key.

59. Strike the L key to represent the figure 1.

60. Locate and strike the figure 3 key with the D finger.

61. Locate and strike the figure 7 with the J finger.

62. Recognize the symbols in different positions on a standard typewriter and on an electric typewriter.

63. Type the symbol # (pounds-numbers) by depressing the left shift key and using the D finger.

64. Type the symbol * (asterik) by depressing the left shift key and using the J finger.

65. Locate and strike the figure 5 with the F finger.

66. Locate and strike the figure "9" with the] finger.

67. Strike the symbol % (percent) by depressing the right shift key and using the L finger.

68. Strike the symbol ((left parenthesis) by depressing left shift key and using the L finger.

69. Locate and strike the figure 4 with the F finger.

70. Locate and strike the figure 8 with the K finger.

71. Type the symbol $ (dollar sign) by depressing the right shift key and using the F key.

72. Standard-type the symbol ' (apostrophe) by depressing the left shift key and using the K finger.

73. Locate and strike the figure 2 with the S key.

74. Locate and strike the 0 (zero) with the ; (semicolon) finger.

75. Standard-type the symbol " (quotation mark) by depressing the left shift key and moving the ; (semicolon) key finger to the right.

76. Type the symbol) (right paranthesis) by depressing the left shift key and using the ; (semicolon) finger.

77. Locate and type the figure 6 with the J finger.

78. Locate and type the symbol - (hypen) with the ; (semicolon) finger.

79. Standard-type the symbol _ (underline) by depressing the left shift key and using the J finger.

79a. Electric-type the symbol _ (underline) by depressing the left shift key and using the ; (semicolon) finger.

80. Standard-type the symbol * (asterisk) by depressing the left shift key and using the ; (semicolon)finger.

Electric-type the symbol * (asterisk) by depressing the left shift key and using the K finger.

81. Operate the backspace key.

82. Locate and strike the fraction ½ key with the ; (semicolon) finger.

83. Locate and type the cents key (¢) with the ; (semicolon) finger.

84. Locate and type the symbol @ (at) by depressing the left shift key and using the ; (semicolon)finger.

85. Type the fraction ¼ by depressing the left shift key and using the ; (semicolon) finger.

86. Locate and type the symbol / (diagonal) with the ; (semicolon) finger.

87. Understand that to type a fraction other than ½ or ¼, the numerator is typed, then diagonal, then denominator. Example: 2/3.

88. Understand the spacing rule--type a whole number and a "key" fraction (6¼) without spacing between. Type a whole number and a "made" fraction with a space between(6 1/2).

89. Type the : (colon) by depressing the left shift key and using the ; (semicolon) finger.

90. Type the ! (exclamation) by striking the ' (apostrophe); backspace, and strike the . (period).

91. Understand the spacing rule--space twice after the end of sentence punctuation.

92. Type the dash by striking the - (hyphen) key twice.

93. Understand the spacing rule--space once after internal punctuation; two spaces always follows a colon.

94. Type drills on tabulating.

95. Operate the margin release key.

96. Operate the ratchet release lever.

97. Understand syllable indentification and word division.

II. Centering, Letter Set up, Manuscripts, Letter of Application.

Objective #5: The student will demonstrate application of the principle of centering by typing copy which needs to be centered correctly on half sheets and whole sheets of paper.

Objective #6: The student will demonstrate knowledge of different letter styles by typing letters in each particular style.

Objective #7: The student will apply knowledge of manuscript typing by typing a sidebound and top bound manuscript taken from the textbook.

Objective #8: The student will demonstrate knowledge of the content of a letter of application and data sheet by composing and typing a letter of application and data sheet to be judged by the teacher.

Objective #9: The student will demonstrate proficiency in typing by taking timed writings.

Activities

98. Type at least 3 3-minute timed writings with a minimum speed of 15 words per minute.

99. Compute margin settings mathematically.

100. Compose sentences at the typewriter.

101. Identify a full sheet of paper as 66 vertical lines of typing.

102. Identify a half-sheet of paper as 33 vertical lines.

103. Recognize that 6 vertical lines equal 1 inch.

104. Understand that when he/she double spaces between typewritten lines, there are two (2) blank lines.

105. Understand that when he/she triple spaces between typewritten lines, there are three (3) blank lines.

106. Compute mathematically vertical centering on a full and/or half sheet of paper.

107. Use the backspace method of horizontal centering.

108. Center single lines horizontally using the backspace method.

109. Set up and type announcements.

110. Set up and type memorandums.

111. Erase errors.

112. Understand the following rough draft symbols:

113. Type from rough draft copy.

114. Set up and type postal cards.

115. Compose paragraphs at the typewriter.

116. Set up and type personal notes.

117. Compose personal notes at the typewriter.

118. Understand what is meant by modified block style when typing personal/business letters.

119. Understand what is meant by open or mixed punctuation.

120. Understand and memorize the different parts of a letter (return address, date, inside address, etc.)

121. Set up and type personal/business letters in modified block style with open or mixed punctuation and with/without paragraph indentations.

122. Understand what is meant by block style when typing personal/business letters.

123. Set up and type personal/business letters in block style.

124. Type and address envelopes.

125. Understand the folding and inserting of letters into envelopes.

126. Understand that a double space is left between a main heading and secondary heading.

127. Understand that a triple space is left between the last line of a heading (whether main or secondary) and the first line of a theme or column.

128. Type a one-page report or theme.

129. Type with carbon copies.

130. Erase carbon copies.

131. Type a "superior figure" by moving the ratchet release forward.

132. Understand the set-up of footnotes.

133. Type one-page unbound manuscripts with footnotes.

134. Understand the set up of outlines.

135. Type outlines.

136. Type outlines from rough drafts.

137. Center horizontal and vertical tables with main, secondary, columnar headings.

138. Determine the center of the columns.

139. Type at least 3 3-minute timed writings with a minimum speed of 20 words per minute.

140. Type on ruled lines.

141. Set up and type wills and testaments.

142. Reinsert paper into the typewriter.

143. Spread-center a heading.

144. Set up and type two-page bound manuscripts with footnotes.

145. Set up and type a title page.

146. Set up and type a bibliography.

147. Squeeze words.

148. Spread words.

149. Type bibliography cards.

150. Type note cards.

151. Set up and type agendas.

152. Set up and type minutes of a meeting.

153. Apply the rules of tabulation to the typing of a budget.

154. Justify the right margin.

155. Set up and type a letter of application.

156. Set up and type a data sheet.

157. Compose a letter of application and a data sheet.

158. Memorize a letter placement table.

159. Understand the difference between a personal/business letter and a business letter.

160. Set up and type a business letter in modified block style with open or mixed punctuation, paragraph or no paragrpah indentions.

161. Set up and type a business letter in block style.

162. Understand attention and subject notations in a business letter.

163. Understand enclosure notations in a business letter.

164. Compose a business letter at the typewriter.

165. Type a business letter from rough draft.

166. Set up and type interoffice memorandums.

167. Type invoices.

168. Type telegrams and night letters.

MAJOR OBJECTIVE:

THE STUDENT WILL DEMONSTRATE APPLICATION OF TYPING SKILLS PREVIOUSLY LEARNED BY ENGAGING IN A REVIEW OF ALL SKILLS AS MEASURED BY TYPING DRILLS, LETTERS, TABULATIONS, AND REPORTS.

Objective #1: The student will demonstrate proficiency in typing of accuracy drills, continuity drills, speed drills.

Activities:

1. Type drills with letters f, j, d, and k.
2. Type drills with letters s, l, ;, and a.
3. Type drills with letters h and e.
4. Type drills with letters i, t, and .
5. Type reinforcement drills on homerow keys.
6. Use the shift key to make a capital letter.
7. Type drills with letters u and c.
8. Type drills with letters r, o, and z.
9. Type drills with letters g, n, and w.
10. Review the combination letters ie, tr, str, gr, lk, and ds.
11. Type drills with p and v and ,.
12. Type drills with letters q, m and x.
13. Type drills with letters y, b and ?.
14. Type drills with the numbers plus 0 and 1.
15. Type drills with the numbers 4 and ! and '.
16. Type drills with $ and 7.
17. Type drills with 2 and &.
18. Type drills with " and 6.
19. Type drills with _ (underline) and 3.
20. Type drills with # and 9.

21. Type drills with o and ((left parenthesis).

22. Type drills with) (right parenthesis) and 5.

23. Type drills with % and - (hyphen) and +.

24. Type drills containing balanced hand words of 2 to 5 letters.

25. Type drills of one-hand words of 2 to 5 letters.

26. Type drills containing double-letter words of 3 to 5 letters.

27. Type drills containing balanced and one-hand double-letter words of 2 to 5 letters.

28. Review the location of the back-space key.

29. Type drills containing the back-space key.

30. Review the location of the margin release key.

31. Type drills using the margin release key.

32. Review the location of the ratchet release lever.

33. Type drills using the ratchet release lever.

34. Review the rules for setting margins.

35. Type drills using different margin settings.

36. Learn the location of the proper guide.

37. Realize that the standard place for the setting of the paper guide is at zero on the typewriter.

38. Review the operation of the line space regulator and its function.

39. Review the procedures to be followed in setting a tab.

40. Recognize that the machine should be cleared of all tab stops before typing a problem containing tab columns.

41. Realize that to set a tab, he must go to the number on the aligning scale and press the tab set key.

42. Realize that to clear a tab, he must go to the place where the tab is set and then press the tab clear key.

43. Spend most of the first 9 weeks, reviewing and typing drills to build his proficiency and skill.

44. Recognize the correct typing position to be as follows:

    a. body erect; sit back in the chair.

    b. feet on the floor, one just ahead of the other.

    c. fingers curved and upright over the second row keys.

    d. wrists low and relaxed.

    e. elbows near the body; fore-arms parallel to the slant of the keyboard.

    f. eyes on the copy.

45. Differentiate between single, double, and triple spaced copy.

46. Type from both hand-written copy and rough draft copy that is typed.

Objective #2: The student will demonstrate application of the principles of centering by completing the following suggested activities:

Activities:

47. Review the rules for horizontal centering.

48. Type drills on horizontal centering.

49. Review the rules for vertical centering.

50. Type drills on vertical centering.

51. Type drills containing both vertical and horizontal centering.

Objective #3: The student will demonstrate application of the rules for word divisions by completing the following suggested activities:

Activities:

53. Study the rules for word division.

54. Type drills concerning word division.

55. Check with instructor regarding the problems typed to see whether words have been divided correctly.

56. Type a "personal note" on a half sheet of paper.

57. Draw horizontal lines at the typewriter.

58. Draw vertical lines at the typewriter by inserting the paper in the machine on its longest side.

59. Address postal cards.

60. Center headings between vertical lines.

Objective #4: The student will demonstrate application of the principles of letter set-up completing the following activities:

Activities:

61. Align and type over words for correcting purposes.

62. Type personal business letters from typewritten copy.

63. Compose and type a letter of application.

64. Compose and type a data sheet.

65. Compose and type a "thank you" letter for those people who have written letters of recommendation.

66. Compose and type a letter asking for information; i.e., catalogues from colleges, ordering resource material, etc.

67. Type letters with carbon copies and envelopes.

68. Learn the process for folding and inserting letters into envelopes.

69. Type simple tabulated reports.

70. Type drills on spacing main and secondary heading.

71. Type tables with main and secondary headings.

72. Type tables with "spread" headings.

73. Type drills on centering columnar headings.

74. Type letters with tables.

75. Type outlines and manuscripts.

76. Recognize the form for typing a Topic Outline.

77. Type drills on superior figures and footnotes.

78. Type a one-page manuscript with no footnotes.

79. Type a one-page manuscript with footnotes.

80. Type a one-page manuscript with 2 or more footnotes.

81. Type a two page manuscript with footnotes.

82. Type a three page manuscript with footnotes.

83. Learn the process included in squeezing letters.

84. Type a manuscript with a footnote on a partially filled page.

85. Type a title page for a manuscript.

86. Type a table of contents page for a manuscript.

87. Type a bibliography for a manuscript.

88. Compose a manuscript based on research information gathered by the student.

89. Organize his research and type a rough draft of the manuscript.

90. Type in final copy the manuscript complete with footnotes, title page, table of contents and bibliography.

BUSINESS TYPING I

BUS 3 p. 1

MAJOR OBJECTIVE 1

THE STUDENT WILL APPLY KNOWLEDGE OF BASIC TYPING SKILLS BY TYPING CONTINUITY DRILLS AND KEYBOARD REVIEW PRACTICES.

LEVEL OBJECTIVE 2

THE STUDENT WILL INCREASE HIS KNOWLEDGE OF CENTERING, ANNOUNCEMENTS, PERSONAL NOTES, POSTAL CARDS, LETTER STYLE AND SET UP, ENVELOPES AND TABULATIONS BY PERFORMING THE FOLLOWING ACTIVITIES.

LEVEL OBJECTIVE 3

THE STUDENT WILL DISPLAY KNOWLEDGE OF OUTLINES, ROUGH DRAFTS, MANUSCRIPT PRINCIPLES AND PARTS.

Objective #1: The student will demonstrate application of the touch method of typing as he types words and sentences without looking at the keyboard.

Activities

1. Identify each of the parts of the typewriter with which a typist should be familiar.
2. Take the correct typing position.
3. Insert a sheet of paper into the typewriter.
4. Locate the homerow keys.
5. Strike the f key with the left first finger.
6. Locate and operate the space bar with a quick down-and-in motion of the right thumb.
7. Strike the J key with the right first finger.
8. Strike the d key with the left middle finger.
9. Strike the k key with the right middle finger.
10. Strike the s key with the left third finger.
11. Strike the l key with the right third finger.
12. Strike the a key with the left fourth finger.

13. Strike the ; (semicolon) key with the right fourth finger.
14. Locate and operate the carriage return lever with the left hand.
15. Remove the paper from the typewriter by using the paper release lever.
16. Center the carriage.

Note: The student will be able to type a conditioning practice with 85 - 100% accuracy. Conditioning practices are review and are usually given as practice assignments at the beginning of class.

17. Locate and strike the h key with the right first finger.
18. Locate and strike the e key with the left second finger.
19. Understand that to capitalize a letter which is typed with the right fingers, he/she must depress the left shift key.
20. Locate and depress the left shift key with the left fourth finger.
21. Control the left shift key until the capital letter has been typed.
22. Understand that regular size typing paper is 8½ inches wide.
23. Understand that with pica type and with the paper guide at zero, the actual center of the paper is 42½ (8½ x 10 = 85 spaces - 2 = 42½) but 42 is used.
24. Understand that pica type has 10 spaces to the horizontal inch.
25. Understand that elite type has 12 spaces to the horizontal inch.
26. Understand that with elite type and with the paper guide at zero, the actual center of the paper is 51 (8½ x 12 = 102 spaces - 2 = 51) but 50 is used.
27. Set margins.
28. Locate and strike the i key with the right second finger.
29. Locate and strike the t key with the left first finger.
30. Locate and strike the. (period) key with the right third finger.
31. Under the spacing rule--space twice after a period at the end of a sentence.
32. Locate and type the u key with the right first finger.
33. Understand that to capitalize a letter which is typed with the left fingers, he/she must depress the right shift key.
34. Locate and depress the right shift key with the right fourth finger.
35. Control the right shift key until the capital letter has been typed.

36. Locate and strike the r key with the left first finger.

37. Locate and strike the z key with the left fourth finger.

38. Locate and depress the backspace key.

39. Locate and strike the g key with the left first finger.

40. Locate and strike the n key with the right first finger.

41. Locate and strike the w key with the left third finger.

42. Locate the "tab clear" key.

43. Understand that to remove "tab stops" he/she must depress the "tab clear" key.

44. Locate the "tab set" key.

45. Understand that to set "tab stops" he/she must depress the "tab set" key.

46. Locate the "tab" key.

47. Understand that to move the carriage to the "tab stops" he/she must depress the "tab" key.

48. Type drills on tabulating.

49. Locate and strike the p key with the right fourth finger.

50. Locate and strike the , (comma) key with the right second finger.

51. Understand the spacing rule--space once after a period that ends an abbreviation within a sentence and once after a semicolon and comma.

52. Locate and strike the q key with the left fourth finger.

53. Locate and strike the m key with the right first finger.

54. Locate and strike the x key with the left third finger.

55. Locate and strike the y key with the right first finger.

56. Locate and strike the b key with the left first finger.

57. Locate and strike the ? (question mark) by depressing the left shift key and using the right fourth finger.

58. Understand the spacing rule--space twice after the question mark at the end of a sentence.

59. Indent paragraphs 5 spaces by setting a tab.

60. Double space paragraphs by setting the line space regulator at 2.

60a. Type one-two-three minute paragraph guided writings. These may be given at the teacher's discretion.

61. Proofread for errors.

62. Locate and type the figure 8 with the right second finger.

63. Locate and type the figure 1 with the left fourth finger.

64. Understand that if the typewriter does not have a special key for the figure 1, the small letter l is used.

65. Understand that some symbols are in different positions on a standard typewriter and on an electric typewriter.

66. (Standard) type the symbol ' (apostrophe) by depressing the left shift key and using the right second finger. This symbol is above the figure 8.
(Electric) type the symbol ' (apostrophe) by moving the right fourth finger (semicolon finger) to the right.

67. Type the symbol ! (exclamation point) by depressing the right shift key and using the left fourth finger. This symbol is above the figure 1.

68. Understand that if the typewriter does not have a special key for the exclamation point (!), he/she will type the apostrophe ('), backspace, then type the period (.).

69. Understand the spacing rule--space twice after the exclamation point (!) at the end of a sentence; once after the exclamation point (!) within a sentence.

70. Locate and type the figure 4 with the left first finger.

71. Type the symbol $ by depressing the right shift key and using the left first finger. This symbol is above the figure 4.

72. Locate and type the figure 7 with the right first finger.

73. Type the symbol & (ampersand) by depressing the left shift key and using the right first finger. This symbol is above the figure 7.

74. Locate and type the figure 2 with the left third finger.

75. (Standard) type the symbol " (quotation mark) by depressing the right shift key and using the left third finger. This symbol is above the figure 2.

76. Locate and type the figure 5 with the right first finger.

77. (Standard) type the symbol _(underline) by depressing the left shift key and using the right first finger. This symbol is above the figure 6.

77a. (Electric) type the symbol _(underline) by depressing the left shift key and using the right fourth finger. This symbol is above the symbol - (hyphen).

78. Locate and type the figure 3 with the left second finger.

79. Type the symbol # (number;pound) by depressing the right shift key and using the left second finger. This symbol is above the figure 3.

80. Locate and type the figure 9 with the right third finger.

81. Type the symbol ((left parenthesis) by depressing the left shift key and using the right third finger. This symbol is above the figure 9.

82. Locate and type the figure 0 with the right fourth finger.

83. Type the symbol) (right parenthesis) by depressing the left shift key and using the right fourth finger. This symbol is above the figure 0.

84. Locate and type the figure 5 with the left first finger.

85. Type the symbol % (percent) by depressing the right shift key and using the left first finger. This symbol is above the figure 5.

86. Locate and type the symbol - (hyphen) with the right fourth finger.

87. Type the : (colon) by depressing the left shift key and using the right fourth finger. This symbol is above the semicolon (;).

88. Locate and type the symbol / (diagonal) with the right fourth finger.

89. (Standard) type the * (asterisk) by depressing the left shift key and using the right fourth finger. This symbol is above the symbol hyphen (-).

89a. (Electric) type the * (asterisk) by depressing the left shift key and using the right second finger. This symbol is above the figure 8.

90. Type a short memorandum in block style.

91. Type from script.

92. Locate and type the fraction ½ with the right fourth finger.

93. Locate and type the fraction 1/4 by depressing the left shift key and using the right fourth finger. This fraction is above the fraction 1/2.

94. Understand that to type a fraction other than 1/2 or 1/4, the numerator is typed, then diagonal, then denominator. Example 2/3.

95. Understand the spacing rule--type a whole number and a "key" fraction (6 1/2) without spacing between. Type a whole number and a "made" fraction (6 2/3) with a space.

96. Understand that a full sheet of paper has 66 vertical lines.

97. Understand that a half sheet of paper has 33 vertical lines.

98. Understand that 6 vertical lines equals 1 inch.

99. Type the @ (at) symbol by depressing the left shift key and using the right fourth finger.

100. Locate and type the sumbol ¢ with the right fourth finger.

101. Understand the spacing rule--space before and after @ (at); do not space between ¢ (cents) and the figure.

Objective #2: The student will display knowledge of the principles of centering by engaging in the following suggested activities:

Activities:

102. Understand syllable identification and word division.

103. Understand the backspace method of centering horizontally.

104. Center single lines horizontally using the backspace method of centering.

105. Understand that to type outside the right margin, the margin release must be depressed.

106. Understand vertical centering.

107. Set-up and type announcements.

108. Set-up and type personal notes.

109. Set-up and type postal cards.

Objective #3: The student will display knowledge of letter set up, manuscript principles and parts, content of business forms and basic typewriting operations by completing the following suggested activities:

Activities:

110. Compute margin settings mathematically.

111. Understand what is meant by modified block style when typing letters.

112. Understand what is meant by mixed punctuation when typing letters.

113. Understand and memorize the different parts of a letter. (return address, date, inside address, salutation, body of the letter, complimentary close, signature).

114. Set-up and type personal-business letters in modified block style with mixed punctuation.

115. Compose sentences at the typewriter.

116. Compose paragraphs at the typewriter.

117. Compose a letter at the typewriter.

118. Type at least (3) timed writings for three (3) minutes with a minimum speed of 25words per minute.

119. Set-up and type business letters in modified block style with mixed punctuation.

120. Understand rough draft symbols.

121. Correct rough drafts.

122. Type an address on small envelopes.

123. Type an address on large envelopes.

124. Understand the folding and inserting of letter into envelopes.

125. Apply the backspace method of centering to the typing of two- and three-column tabulations. The number of spaces between the columns is given.

126. Understand that a double space is left between a main heading and secondary heading.

127. Understand that a triple space is left between the last line of a heading (whether main or secondary) and the first line of columns (or columnar headings).

128. Understand that when he/she double spaces between typewritten lines, there is one (1) blank line.

129. Understand that when he/she triple spaces between typewritten lines, there are two (2) blank lines.

130. Understand the mathematical method of vertical centering and secondary headings.

132. Determine the center of a column.

133. Center horizontally and vertically tables with main, secondary, and columnar headings.

134. Type modified block style letters with tabulated items.

135. Understand the set-up of outlines.

136. Type outlines.

137. Type outlines from rough drafts.

138. Understand what is meant by a "superior figure."

139. Type a "superior figure" by moving the ratchet release forward.

140. Understand the set-up of footnotes.

141. Understand the set-up of 1-page unbound manuscripts.

142. Type one-page unbound manuscripts with footnotes.

143. Check and evaluate his/her typewriting skill through practice activities which will help improve performance.

144. Type at least three (3) timed writings for three (3) minutes with a minimum speed of 30 words per minute.

145. Type outlines from semi-arranged forms.

146. Understand the mathematical method of horizontal centering.

147. Center horizontally and vertically columns from a semi - arranged form using the mathematical methods.

148. Set-up and type unarranged columns.

149. Understand the set-up of a 2- (or more) page unbound manuscript without footnotes.

150. Type 2-(or more) page unbound manuscripts without footnotes.

151. Understand the set-up of a 1-page bound manuscript with footnotes.

152. Type 1-page bound manuscripts with footnotes.

153. Understand the set-up of a 2-(or more) page bound manuscript with footnotes.

154. Type 2-(or more) page bound manuscript with footnotes.

155. Understand and type a bibliography.

156. Understand and type a manuscript title page.

157. Memorize a letter-placement table.

158. Set-up and type business letters in modified-block style with paragraph indentions, mixed punctuation, using the letter-placement chart as a guide.

159. Understand that reference initials are to be typed on business letters.

160. Understand that enclosures are to be noted after the reference initials.

161. Understand what is meant by open punctuation.

162. Understand what is meant by block style when typing letters.

163. Set-up and type business letters in the block style with open punctuation.

164. Set-up and type tables with rulings.

165. Set-up and type tables with leaders.

166. Set-up and type boxed tables.

167. Type at least three (3) timed writings for 5 minutes each with a minimum speed of 35 words per minute.

168. Erase errors.

169. Spread words.

170. Squeeze words.

171. Reinsert paper into the typewriter.

172. Type with carbon copies.

173. Understand carbon copy notations.

174. Erase carbon copies.

175. Set-up and type an interoffice memorandum.

176. Set-up and type business letters with special notations.

177. Set-up and type two , three-page letters.

178. Set-up and type letters on half sheets of paper.

179. Build his/her business letter and tabulation skills.

180. Build his/her manuscript typing skills.

MAJOR OBJECTIVE

THE STUDENT WILL INCREASE HIS KNOWLEDGE OF THE PRINCIPLES OF FRACTIONS, PERCENTAGE, COMPUTING COMMISSION AND DEPRECIATION BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Addition

Objective #1: The student will demonstrate application of the principles of addition by completing a review unit with 95% accuracy.

Activities

1. Add whole numbers.
2. Check their addition by reverse-order.
3. Add whole numbers horizontally.
4. Add figures with decimal points placed in varying positions.

II. Subtraction

Objective #2: The student will demonstrate application of the principles of subtraction by completing a review unit with 95% accuracy.

Activities

5. Subtract whole numbers.
6. Check subtraction by the additive method.
7. Subtract whole numbers horizontally.
8. Subtract figures with decimal points placed in varying positions.
9. Explain the procedure for reconciliation of a bank statement.
10. Reconcile a bank statement.
11. Make a change by the additive method.

III. Multiplication

Objective #3: The student will demonstrate application of the principles of multiplication by completing a review unit with 95% accuracy.

Activities:

12. Multiply whole numbers.

13. Check the multiplication product by interchanging the multiplier and multiplicand.

14. Check the multiplication product by casting 9's.

15. Multiply figures with decimal points in varying positions.

16. Demonstrate short cuts in finding the product of two numbers where one number is 10. 100. 1000.

17. Compute extensions by multiplying quantity by unit price.

IV. Division

Objective #4: The student will demonstrate application of the principles of division by completing a review unit with 95% accuracy.

Activities:

18. Divide whole numbers.

19. Check division problems by multiplication.

20. Check division problems by casting 9's.

21. Divide figures with decimal points.

22. Divide, using short cuts, with quotients of 10, 100, 1000.

23. Find the quotient of purchases made by the hundred, hundredweight, or thousand.

24. Compute the average of a set of numbers.

V. Fractions

Objective #5: The student will demonstrate application of the principles of fractions by completing a review unit with 90% accuracy.

Activities:

25. Reduce fractions to their lowest terms.

26. Change a fraction to higher terms.

27. Add proper fractions.

28. Add mixed numbers.

29. Subtract fractions.

30. Multiply a whole number by a fraction.

31. Multiply a fraction by a fraction.

32. Multiply a whole number by a mixed number.

33. Divide fractions.

34. Compute the aliquot part of $1.00.

35. Compute multiples of aliquot parts of $1.00.

36. Apply the application of multiples of aliquot parts of $1.00 by the use of a chart.

VI. Percentages

Objective #6: The student will demonstrate application of the principles of percentages by completing a review unit with 75% accuracy.

Activities:

37. Represent a per cent value as a fraction.

38. Represent a per cent value as a decimal.

39. Represent a decimal as a per cent value.

40. Represent a fraction as a per cent value.

41. Round off numbers to whatever the problems calls for.

42. Demonstrate the use of the percentage formula:

Base-Whole; Percentage - part; Rate - %.

a. compute the percentage ($P = B \times R$)

b. compute the rate ($R = P \div B$)

c. compute the base ($B = P \div R$).

VII. Commission

Objective #7: The student will demonstrate application of the principles of computing commissions by completing a review unit with 85% accuracy

Activities:

43. Explain the applications pertaining to the sale of goods on a "commission basis."

44. Compute commission by multiplying the gross proceeds by the rate of commission.

45. Explain other charges deducted from gross proceeds.

46. Compute net proceeds on commission sales by subtracting total charges (commission, other) from gross proceeds.

47. Prepare a report of account sales.

48. Explain the applications pertaining to the purchase of goods on a "commission basis."

49. Compute commission by multiplying prime cost by rate of commission.

50. Explain other charges deducted from gross proceeds.

51. Compute gross cost on commission purchases by adding total charges (commission, other) to prime cost.

52. Prepare a report of account purchases.

VIII. Depreciation

Objective #8: The student will demonstrate application of the principles of computing depreciation by completing a review unit with 95% accuracy.

Activities:

53. Apply the straight-line method of depreciation to compute arnual depreciation.

54. Apply the percentage formula R=P÷B to compute the annual rate of depreciation.

Evidence of success is that some students will be able to complete a review sheet with 90%-100% accuracy. This may be taken from a review unit in a textbook or may be teacher-made.

The student will be able to take a single-period test with 85%-100% accuracy. This is a teacher-made test. Students may not use any resources. (Commission and Depreciation).

IX. Trade and Cash Discount

Objective #9: The student will demonstrate application of the principles of computing trade and cash discounts and the principles of selling at retail by completing the following activities to the satisfaction of the teacher.

Activities:

55. Compute trade discounts by multiplying list price by trade discount rate.

56. Compute net price by subtracting trade discount from list price.

57. Compute cost price using a trade discount series (2 or more trade discounts).

58. Compute cost price using a trade discount table.

59. Explain what is meant by terms of invoice in determining cash discount.

60. Compute cash discount by multiplying net price (cost price) by the cash discount rate.

61. Compute final net cash price by subtracting cash discount from net price (cost price).

62. Compute invoices with trade and cash discounts.

Evidence of success is that some students will be able to complete a review unit with 85%-100% accuracy.

The student will be able to take a single-period test with 85-100% accuracy. This is a teacher-made test. The student may refer to the discount table.

X. Selling at Retail

Objective #10: The student will demonstrate application of the principles of selling at retail by completing a review unit with acceptable accuracy.

Activities:

63. Compute consumer discount by multiplying consumer discount rate by marked price.

64. Compute selling price by subtracting consumer discount less marked price.

65. Compute mark-up by subtracting cost price from retail price.

66. Compute discount rate using the formula Discount Rate = Discount ÷ Marked Price.

67. Compute percent of mark-up based on cost by using the formula: Percent of Mark-Up = Mark-Up ÷ Cost.

68. Compute percent of mark-up based on retail by using the formula: Percent of Mark-Up = Mark-Up ÷ Retail.

Evidence of success is that some students will be able to complete a review unit with 90-100% accuracy.

The student will be able to take a single-period test with 85-100% accuracy. This is a teacher-made test. The students may not use any resource.

XI. Interest

Objective #11: The student will demonstrate application of the principles of computing interest and the principles of installment buying by completing the following activities to the satisfaction of the teacher.

Activities:

69. Compute interest using the formula: Interest =Principal X Rate X time (I=P X R X T)

70. Compute interest for daily periods using the banker's year (360 days).

71. Compute interest for daily periods using the exact year (365 days).

72. Compute interest for monthly periods.

73. Compute interest for a 60-day period at an interest rate of 6%.

74. Compute the time lapse between two dates using the exact-time method.

75. Compute the time lapse between two dates using the aid of a time table.

76. Compute interest with the aid of a time table.

77. Compute interest using a simple-interest table.

78. Compute interest using a simple-interest table and a time table.

79. Compute annual compound interest.

80. Compute semi-annual compound interest.

81. Compute quarterly compound interest.

82. Compute interest by using a compound interest table.

Evidence of success is that some students will be able to complete a review sheet with 70-85% accuracy.

The student will take a two-period test with 70-90% accuracy. This is a teacher-made test. The student will use the time table, simple-interest table, and compound interest table.

XII. Installment Buying and Selling

Objective #12: The student will demonstrate application of the principles of installment buying and selling by completing a review unit with acceptable accuracy.

Activities:

83. Compute installment price by using the formula: Installment Price=Down Payment + (Monthly Payments X No. of Months).

84. Compute installment charge by using the formula: Installment Charge=Installment Price-Cash Price.

85. Compute the rate of interest on installment purchases by using the formula:

$$R=\frac{24 \times C \text{ (Installment Charge)}}{P \text{ (Principle)} \times (n + 1) \text{ (number of months + one)}}.$$

86. Compute the rate of interest on the installment purchase of an automobile using the above formula.

87. Compute the interest rate charged by small loan agencies using the above formula.

Evidence of success is that some students will be able to complete a review unit with 70-85% accuracy.

The student will be able to complete a single-period test with 70-90% accuracy. This is a teacher-made test. The student may not use any resources.

The student will be able to complete a general review made by a teacher in preparation for a final examination. This should contain specific material which the teacher desires to be covered in a final examination.

The student will be able to take a one/two period final examination with 65-90% accuracy. This will be teacher made. The students may refer to the tables that have been used throughout the levels.

BUS 5

SHORTHAND I

The first level in Shorthand I should cover Lessons 1 - 18 in the GREGG Diamond Jubilee series.

Business 5 and Business 6 are activities written because of the two suggested teaching approaches. One is to have the student read for the first 6 lessons (Bus. 5). The other is the writing approach whereby the student reads and writes for the first 6 lessons (Bus.6). It is the choice of the teacher to use the better teaching method for her class.

Business 5 and 6 are therefore alternative approaches.

MAJOR OBJECTIVE

THE STUDENT WILL DISPLAY KNOWLEDGE OF THE SHORTHAND ALPHABET BY USING THE READING APPROACH AS MEASURED IN THE FOLLOWING ACTIVITIES. EVIDENCE OF SUCCESS WILL BE BY TEACHER EVALUATION USING SUCH MEASURES AS: CLASSROOM OBSERVATION, READING OF RECALL CHARTS AT THE END OF EACH CHAPTER, READING AND WRITING PRACTICES GIVEN, HOMEWORK ASSIGNMENTS, TEACHER PREPARED SHORTHAND TESTS AND QUIZZES.

I. Reading Approach

Activities:

1. Recognize the shorthand stroke S. This letter also represents the sound of Z. ⟩
2. Recognize the shorthand stroke A (long sound). O
3. Understand that only sounds that are actually pronounced are read and written in shorthand.
4. Apply the above principle for the S and the long sound of A to the reading of a word. Example: say - sa- ∂
5. The student will be able to understand that shorthand is a cumulative language and that through the building of strokes, the student will be able to form words.
6. Recognize the shorthand stroke F.)
7. Recognize the shorthand stroke V.)
8. Recognize the shorthand stroke E (long sound). c
9. Recognize the shorthand stroke N. —
10. Recognize the shorthand stroke M. ——
11. Recognize the shorthand stroke T. /
12. Recognize the shorthand stroke D. /
13. Recognize punctuation marks (period, question mark, paragraph, dash, parenthesis, hyphen). ~ × > = ( )
14. Recognize capitalization. „
15. Understand that through the building of words, the student will be able to form sentences.

16. Recognize the shorthand stroke O (long sound).

17. Recognize the shorthand stroke R.

18. Recognize the shorthand stroke L.

19. Recognize the shorthand stroke H.

20. Recognize the shorthand stroke for the word ending-ing.

21. Recognize the shorthand stroke for the long sound of I.

22. Understand when a slightly sounded or slurred vowel occurs in a word, the vowel may be omitted if it does not contribute to speed or legibility.

23. Memorize special shorthand abbreviations called "brief forms" for common words used frequently in the English language. "Brief forms" are given throughout the levels.

24. Recognize a phrase--writing two or more shorthand outlines together.

25. Recognize another stroke for S and Z --backward comma--to provide an easy joining in any combination of strokes. This stroke is referred to as the "left s."

26. Recognize the shorthand stroke P.

27. Recognize the shorthand stroke B.

28. Recognize the shorthand stroke for sh (called "ish").

29. Reccgnize the shorthand stroke for ch (called "chay").

30. Recognize the shorthand stroke J.

31. Identify the shorthand stroke for the sound of oo--as in the word food.

32. Recognize the shorthand stroke K.

33. Recognize the shorthand stroke G.

34. Read shorthand sentences combining brief forms and all shorthand strokes studied.

35. Understand the sounds of A--Can, Par, Pay.

36. Understand the sounds of E--It, Gets, Me.

37. Understand an obscure vowel sound.

38. Understand and recognize the shorthand stroke for the sound of "th" (called "ith").

39. Understand that through the building of sentences, the student will be able to read and write business and personal letters.

40. Understand the principles that govern the writing of circles.

41. Apply shorthand theory and principles to the reading of recall charts.

MAJOR OBJECTIVE

THE STUDENT WILL DISPLAY KNOWLEDGE OF THE SHORTHAND ALPHABET BY USING THE WRITING APPROACH AS MEASURED IN THE FOLLOWING SUGGESTED ACTIVITIES. EVIDENCE OF SUCCESS WILL BE BY TEACHER EVALUATION USING SUCH MEASURES AS: CLASSROOM OBSERVATION, READING OF RECALL CHARTS AT THE END OF EACH CHAPTER, READING AND WRITING PRACTICES GIVEN, HOMEWORK ASSIGNMENTS, TEACHER-GIVEN SHORTHAND TESTS AND QUIZZES.

Activities:

1. Recognize and write the shorthand stroke S. This letter also represents the sound of Z.)
2. Recognize and write the shorthand stroke A (long sound). O
3. Understand that only sounds that are actually pronounced are read and written in shorthand.
4. Apply the above principle for the S and the long sound of A to the reading and writing of a word. Example: say - sa-a ace-as- ∂ 9
5. Understand that shorthand is a cumulative language and that through the building of strokes, the student will be able to form words.
6. Recognize and write the shorthand stroke F.)
7. Recognize and write the shorthand stroke V.)
8. Recognize and write the shorthand stroke E (long sound). o
9. Recognize and write the shorthand stroke N. —
10. Recognize and write the shorthand stroke M. ——
11. Recognize and write the shorthand stroke T. /
12. Recognize and write the shorthand stroke D. /
13. Recognize and write punctuation marks (period, ? x > = question mark, paragraph, dash, parenthesis, hyphen) ( ) =
14. Indicate capitalization. //
15. Understand that through the building of words, the student will be able to form sentences.
16. Recognize and write the shorthand stroke O (long sound). ∪

17. Recognize and write the shorthand stroke R.

18. Recognize and write the shorthand stroke L.

19. Recognize and write the shorthand stroke H.

20. Recognize and write the shorthand stroke for the word ending-ing.

21. Recognize and write the shorthand stroke for the long sound of I.

22. Understand when a slightly sounded or slurred vowel occurs in a word, the vowel may be omitted if it does not contribute to speed or legibility.

23. Memorize special shorthand abbreviations called "brief forms" for common words used frequently in the English language. "Brief forms" are given throughout the levels.

24. Recognize and write a phrase--writing two or more shorthand outlines together.

25. Recognize and write another stroke for S and Z--backward comma--to provide an easy joining in any combination of strokes. This stroke is referred to as the "left s."

26. Recognize and write the shorthand stroke P.

27. Recognize and write the shorthand stroke B.

28. Recognize and write the shorthand stroke for sh (called "ish").

29. Recognize and write the shorthand stroke for ch (called "chay").

30. Recognize and write the shorthand stroke J.

31. Understand and write the shorthand stroke for the sound of oo (as in the word food).

32. Recognize and write the shorthand stroke K.

33. Recognize and write the shorthand stroke G.

34. Read and write shorthand sentences combining brief forms and all shorthand strokes studied.

35. Understand the sounds of A: can, par, pay.

36. Understand the sounds of E--It, Gets, Me.

37. Understand an obscure vowel sound.

38. Understand and write the shorthand stroke for the sound of "th" (called "ith").

39. Understand that through the building of sentences, the student will be able to read and write business and personal letters.

40. Understand the principles that govern the writing of circles.

41. Apply the shorthand principles and theory to the reproduction of the words in the recall charts.

MAJOR OBJECTIVE 1

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE SPELLING OF COMMON BUSINESS TERMS AS MEASURED BY TEACHER TESTS.

LEVEL OBJECTIVE 2

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE PRINCIPLES OF JOINING SHORTHAND CHARACTERS TO FORM WORDS AND PHRASES AS MEASURED BY TEACHER EVALUATION.

Objective #1: The student will demonstrate application of the shorthand alphabet, the shorthand blends, the shorthand phrases, and brief forms by completing the following suggested activities:

Activities

1. Understand the sounds of O--John, Paul, Jones.
2. Memorize common business-letter salutations and closings.
3. Increase her knowledge and understanding of words through a business vocabulary builder. These words will become part of everyday vocabulary.
4. Recognize and write the shorthand stroke for the ending -ly.
5. Recognize and write a quick way to express amounts and quantities.
6. Recognize and write the shorthand stroke for the word ending -tion (sometimes spelled sion, cian, shion).
7. Recognize and write the word ending -cient or tient.
8. Recognize and write the word ending -ciency.
9. Recognize and write the word ending -tial (or cial).
10. Phrase the shorthand stroke T to represent the word to when it is followed by a downstroke.

11. Blend the shorthand strokes N-D without an angle to form the ND blend.

12. Understand that the ND blend also represents NT as in sent.

13. Write the ND, NT blend.

14. Understand and recognize the sound of SES.

15. Write the SES blend by joining the two forms of S.

16. Understand the blending of the shorthand strokes R-D.

17. Write the RD blend by writing R with an upward turn at the finish.

18. Understand the blending of the shorthand strokes L-D.

19. Write the LD blend by writing L with an upward turn at the finish.

20. Understand that the word been is represented by the shorthand stroke B after have, has, had.

21. Understand that the word able is represented by the shorthand stroke A after be or been.

22. Understand and apply the principles that govern the joining of the shorthand stroke S (comma S and left S).

23. Understand the sound of oo-Bud, Took, Food.

24. Understand that at the beginning of words, the sound of W is represented by the oo hook.

25. Understand that at the beginning of words, the sound of SW is represented by S-oo.

26. Write the W and SW word beginnings.

27. Understand the word beginning WH is represented by the shorthand stroke H and the oo hook.

28. Write the WH word beginning.

29. Understand that when the sound of W occurs in the body of a word, as in quick, it is represented by a short dash underneath the vowel following the W sound.

30. Insert the W dash after the rest of the outline has been written.

31. Form the combination TED by joining T and D into one long upward stroke.

32. Understand that the long upward stroke that represents TED also represents DED, DET, DIT.

33. Understand that the word ending -ble is represented by the shorthand stroke B.

34. Understand the word beginning RE is represented by R before a downstroke or a vowel.

35. Write the word beginning RE.

36. Understand and write the shorthand strokes for the sound of OI as in toy.

37. Understand that the combinations MEN, MEM, are represented by joining M and N into one long forward stroke.

38. Understand the long forward stroke used for MEN, MEM, also represents MIN, MON, MUM, MAN.

39. Write the combination M-N and M-M.

40. Understand and write the word beginning BE by using the shorthand stroke B.

41. Understand and write the word beginning PER-PUR by blending the shorthand strokes P-R.

42. Understand the word beginnings DE-DI are represented by D except before K or G.

43. Write the word beginning DE-DI.

44. Select correctly the right member of a similar-word group. Similar words are groups of words that sound or look alike, but each member of the group is spelled differently and each has its own meaning. Example: Cite, sight, site. These drills will be given throughout Levels 1 through 4.

45. Understand the principles that govern the joining of the combination oo-S at the beginning of a word, after K and G, and before a downstroke.

46. Understand the past tense of a verb is formed by adding the stroke for the sound that is heard in the past tense--T or D.

47. Understand and write the shorthand stroke for the sound of eu as in view.

48. Understand that the word ending-ment is represented by M.

49. Understand and write the shorthand strokes for the sound of ow as in now.

50. Understand that the word ending-ther is represented by th ("ith").

51. Understand that the word beginnings CON, COM are represented by K.

52. Understand that when CON, COM are followed by a vowel, these words beginnings are represented by KN, KM.

53. Form the DEN blend by rounding off the angle between D-N.

54. Understand that the stroke that represents DEN also represents T-N and TAIN.

55. Form the DEM blend by rounding off the angle between D-M.

56. Understand that the stroke that represents DEM also represents T-M.

57. Write the shorthand abbreviations for the days of the week.

58. Write the shorthand abbreviations for the months of the year.

59. Form the DEF -DIF blend by rounding off the angle between D-F.

60. Understand that the stroke that represents DEF-DIF also represents DIV and DEV.

61. Understand the oo hook is often used to represent the long sound of U.

62. Improve his/her shorthand writing style by accuracy practices.

63. Take teacher dictation at 30-40 wpm. The material should be familiar to the student. Dictation should be continuous.

64. Write geographical expressions.

65. Memorize useful business phrases.

66. Understand that when the long I is followed by a vowel, the vowel is represented by a small circle within the large circle.

67. Write the shorthand outline ia.

68. Understand that the sound of ea as in create is represented by a large circle with a dot placed within it.

69. Write the shorthand outline ea.

70. Understand the principle--word beginnings in, un, en are represented by N before a consonant.

71. Understand the principle--when the word beginnings in, un, en are followed by a vowel, they are written in full.

72. Understand that sound of NG is represented by the shorthand stroke N written at a downward angle.

73. Understand the sound of NGK (spelled nk) is represented by the shorthand stroke M written at a downward angle.

74. Understand the principle--when T, D, N, M is followed by -ition, -ation, the circle is omitted.

75. Understand that a dot is used for A in words that begin with ah or aw.

76. Understand the principle--before O and oo, Y is represented by the small circle, as y is pronounced e.

77. Understand YE is represented by a small loop.

78. Understand YA is represented by a large loop.

79. Write YE and YA loops.

80. Recognize and w rite the letter X.

81. Understand the principle--in the body of a word, short U is omitted before N, M, or a straight downstroke.

82. Understand that the word beginning EX is represented by E-S.

83. Form the M-D, M-T blend by rounding off the angle between M-D, M-T.

84. Understand that the word ending -ful is represented by the shorthand stroke F.

85. Understand that the word ending -ure is represented by R.

86. Understand that the word ending -ual is represented by L.

87. Understand the principle--when the word endings ure and ual are preceded by a downstroke, they are written in full.

88. Reinforce the knowledge of punctuation through Reading and Writing Practices.

89. Reinforce the knowledge of punctuation through teacher instruction and drill.

90. Reinforce his/her spelling through selected words from a reading and writing practices handbook.

91. Reinforce his/her spelling through teacher instruction and drill.

92. Understand that the word ending -ly is represented by a narrow loop.

93. Write the -ly loop.

94. Understand the principle--the word beginning al is represented by O.

95. Understand that the word beginning MIS is represented by M-S.

96. Understand that the word beginning DIS-DES is represented by D-S.

97. Understand that the word beginnings for FOR-FORE are represented by F.

98. Understand that when the word beginnings FOR-FORE are followed by a vowel, a disjoined F is written.

99. Understand that in expressions of time, "ago" represented by G.

100. Understand that in phrases, want is represented N-T.

101. Understand that in the combination ort, the R is omitted.

102. Understand that in the combination tern, term, thern, therm dern, derm, the R is omitted.

103. Understand that the word endings -cal, -cle are represented by a disjoined K.

104. Understand that the word beginnings inter, intr, enter, entr are represented by a disjoined N.

105. Understand that the word ending -ings is represented by a disjoined left S.

106. Understand that it is often possible to omit one or more unimportant words in a shorthand phrase.

107. Understand that when transcribing, he/she will insert the omitted word or words, as the phrase would make no sense without that word (S).

108. Understand that the word ending -ingly is represented by a disjoined E circle.

109. Understand that the word beginnings im, em are represented by M except when followed by a vowel.

110. Understand that when the word beginnings im, em are followed by a vowel, they are written in full.

111. Understand that when two vowel sounds come together, the minor vowel may be omitted.

112. Understand that the word ending -ship is represented by a disjoined sh ("ish").

113. Understand that the word beginning sub is represented by S.

114. Understand that when a hook and a circle vowel come together, they are written in the order in which they are pronounced.

115. Understand that the word ending -rity is represented by a disjoined R.

116. Understand that the word endings -lity, -lty are represented by a disjoined L.

117. Understand that the word ending -self is represented by S.

118. Understand that the word ending -selves is represented by SES.

119. Memorize abbreviated words.

120. Understand that the word beginning trans is represented by a disjoined T.

122. Understand that the word ending -ification is represented by a disjoined F.

122. Take teacher dictation at 40-50 wpm. This should be familiar material and should be continuous.

123. Understand that the word ending -ulate is represented by a disjoined oo hook.

124. Understand that the word ending -ulation is represented by disjoined oo-tion.

125. Understand that the word beginning post is represented by a disjoined P.

126. Understand that the word beginning super is represented by a disjoined right S.

127. Understand that the word ending -sume is represented by S-M.

128. Understand that the word ending -sumption is represented by S-M-tion.

129. Understand that the word beginning self is represented by a disjoined left S.

130. Understand that the word beginning circum is represented by a disjoined left S.

131. Understand that the word ending -hood is represented by a disjoined D.

132. Understand that the word ending -ward is represented by a disjoined D.

133. Understand that the word ending -gram is represented by a disjoined G.

134. Understand that the word beginnings electric, electr are represented by a disjoined E-L.

135. Memorize some compound words.

136. Memorize intersections--the writing of one character through another.

137. Reinforce his/her ability to read and write shorthand through review lessons.

MAJOR OBJECTIVE 1

THE STUDENT WILL DEMONSTRATE APPLICATION OF SHORTHAND THEORY AS MEASURED BY DAILY DICTATION.

LEVEL OBJECTIVE 2

THE STUDENT WILL TAKE SHORTHAND AT A FREQUENCY OF 50 WORDS PER MINUTE FOR 5 MINUTES WITH 95% ACCURACY BY TEACHER-GIVEN DICTATION.

Activities

1. Review and strengthen his/her knowledge of shorthand.
2. Construct outlines for unfamiliar words under the stress of dictation.
3. Apply his/her knowledge of the basic non-shorthand elements of transcription; for example, punctuation, sentence structure, etc.
4. Increase his/her dictation speed to 50 WPM and higher.

MAJOR OBJECTIVE

THE STUDENT WILL DEMONSTRATE KNOWLEDGE OF THE STEPS OF THE BOOKKEEPING CYCLE BY COMPLETING A PROJECT DEMONSTRATING THE STEPS OF A BOOKKEEPING CYCLE AS MEASURED BY TEACHER EVALUATION.

I. Starting a Bookkeeping System

Objective #1: The student will display a knowledge of starting a bookkeeping system by completing the following suggested activities to the satisfaction of the teacher.

Activities

1. Define and give examples of the following terms: Assets, Liabilities, and Proprietorship.
2. Identify business and personal items as to whether they are an asset, a liability, or proprietorship.
3. Compute proprietorship, using the bookkeeping equation, given total assets, and total liabilities.
4. Compute total assets, using the bookkeeping equations, given total liabilities, and proprietorship.
5. Compute total liabilities, using the bookkeeping equation, given total assets and proprietorship.
6. Prepare and explain a simple T account balance sheet.
7. Define in writing or orally the following terms: Journal, General Journal, Entry, Debit, and Credit.
8. Distinguish between the items that will be recorded in the opening entry as to whether they will be recorded as debits or credits, given a list of balance sheet items.
9. List and explain the steps taken in recording an opening entry into a general Journal.

10. Record an opening entry into a general journal.

11. Define in writing or orally the following terms: Accounts, Account Name, Account Number, Account Balance, Ledger, Chart of Accounts, and Posting.

12. Identify accounts as to whether they are assets, liabilities or proprietorships, also state if the account has a debit or credit balance.

13. Prepare a chart of accounts.

14. Open accounts in a general ledger, and explain the steps used.

15. Post an opening to the general journal and explain the steps used.

16. Given a list of items of a business, prepare the T account form of balance sheet, record the opening entry in a general journal, prepare a chart of accounts, open the accounts in a general ledger, and post the opening entry to a general journal with teacher satisfaction.

II. Journalizing

Objective #2: The student will demonstrate application of analyzing business transactions and the steps involved in recording these transactions in a journal by completing the following suggested activities to the satisfaction of the teacher.

17. Define in writing or orally the following terms: Business Transaction, T account, Income and Expenses.

18. Explain how income and expenses affect the proprietorship account.

19. Identify accounts as to whether they are Assets, Liabilities, Proprietorship, Income or Expenses and tell if the Account has its balance on the debit or credit side.

20. Given a list of accounts: 1. identify the account as to whether it is an Asset, Liability, Proprietorship, Income, or Expenses; 2. state if the account has a debit or credit balance; and 3. state what side of the account will be the increase and the decrease side.

21. Orally analyze business transactions using the following format:

    A. Identify the accounts that will be affected by the business transaction.

    B. Identify each account as to whether it is an Asset, Liability, Proprietorship, Income, or Expense.

    C. Explain how each account is affected by the transaction.

The student will be given a chart of accounts and business transactions to complete the following suggested activity to the satisfaction of the teacher.

22. Name the account to be debited and the reason for debiting the account; name the account to be credited and the reason for crediting the account.

23. Define in writing or orally the following terms: Immediate Record, Journalizing, Cash Journal, Footings, and Proving Cash.

24. Explain the steps in journalizing business transactions in a general journal.

25. Record entries in a general journal.

26. Explain the difference between the special columns and general columns of the cash journal.

27. Explain the steps in recording entries in a cash journal.

28. Record entries in a cash journal.

29. Foot a cash journal and prove the equality of debits and credits.

30. Prove cash.

31. Correct errors in a cash journal.

32. Total and rule a cash journal.

33. Complete a problem on material covered in activities 24 to 32 to the satisfaction of the teacher, for example:

Sample-Problem

Can be used for Level Objective 1, Activity #33

Instructions: 1. Record the following transactions of the Hackerr Realty Agency on Page 6 of a five column cash journal. Use the following account titles:

Cash	Atlas Company	Automobile Expense
Automobile	Thompson Garage	Electricity Expense
Office Furniture	Commissions Income	Rent Expense
Office Machines	Advertising Expense	Stationery Expense
		Telephone Expense

TRANSACTION:

OCTOBER 1 Received cash $200.00, as commission from sale of a house. Issued Receipt No. 1.
2 Received $16.00 from sale of old office furniture. Issued Receipt No. 2.
2 Paid cash $75.00, for rent of an office in October. Issued Check #1.
3 Paid cash $5.00, for gas and oil for automobile. Issued Check #2.
5 Received cash $35.00 from sale of old office machines. Issued Receipt No. 3.
7 Paid cash, $100.00 to Atlas Co., in part payment of account. Issued Check No. 3.
10 Paid cash, $120.00, for new office furniture.Issued Check No. 4.
12 Paid cash $50.00, to Thompson Garage in part payment of account. Issued Check No. 5.
15 Paid cash $100.00, for a new office machine. Issued Check No. 6.
17 Received cash $200.00, from sale of a house. Issued Receipt No. 4.
19 Paid cash $10.00 for office stationery. Issued Check No. 7.
23 Paid cash, $25.00 for advertisement in paper. Issued Check No. 8.
25 Received cash $500.00, as commission from sale of a house. Issued Receipt No. 5.
29 Paid cash, $10.00 for telephone bill. Issued check No. 9.

Instructions (continued):
2. Foot the Journals.

Sample-Problem (continued)

3. Prove cash, Beginning balance $100.00.
   Ending Balance $1456.00
4. Prove equality of debits and credits.
5. Record column totals.
6. Rule the journal.

(Teacher can use this to measure progress of student.)

III. Posting

Objective #3: The student will demonstrate application of the steps involved in posting by completing the following suggested activities to the satisfaction of the teacher.

Activities

34. Open accounts in a general ledger.

35. Name and explain the steps involved in posting from the general columns of the cash journal to the general ledger.

36. Post from the general columns of the cash journal to the general ledger.

37. Name and explain the steps involved in posting from the special columns of the cash journal to the general ledger.

38. Post from the individual columns of the cash journal to the general ledger.

IV. Trial Balance

Objective #4: The student will demonstrate application of the steps involved in preparing a Trial Balance by completing the following suggested activities to the satisfaction of the teacher.

Activities

40. Define in writing or orally the following terms: Account Balance, and Trial Balance.

41. Foot and balance a general ledger.

42. Prepare a trial balance from a general ledger whose accounts have been footed and balanced.

43. Point out and correct errors in posting or footing when a trial balance doesn't balance.

44. Complete a given problem on material covered in activities 34 to 43 with 80% accuracy.

45. Complete a project covering the following:

    1. Opening accounts in a general ledger.
    2. Journalyze transactions in a cash journal.
    3. Foot the cash journal and prove the equality of debits and credits.
    4. Prove cash.
    5. Post from the cash journal to the general ledger.
    6. Foot and balance the accounts in the general ledger.
    7. Prepare a trial balance.

V. Worksheet

Objective #5: The student will demonstrate application of the steps involved in preparing a six-column worksheet by completing the following suggested activities to the satisfaction of the teacher.

Activities:

46. Define in writing or orally the following terms: Worksheet, Fiscal Period, Balance Sheet, Net Income, Net Loss, and Income Statement.

47. Orally explain the use of the six-column worksheet.

48. Identify accounts that are extended to the balance-sheet columns of the worksheet and accounts that are extended to the income statement of the worksheet.

49. Explain what effect net income and net loss have on proprietorship.

50. Prepare a six-column worksheet that will show net income.

51. Prepare a six-column worksheet that will show net loss.

VI. Financial Statements

Objective #6: The student will demonstrate application of preparing financial statements by completing the following suggested activities to the satisfaction of the teacher.

Activities:

52. Explain the make-up of an income statement.

53. Prepare an income statement, showing net income, from a six-column worksheet.

54. Prepare an income statement, showing net loss, from a six-column worksheet.

55. Explain the make-up of the report form of a balance sheet.

56. Prepare a balance sheet from a six-column worksheet.

57. Prepare a worksheet, income statement, and balance sheet given a list of ending account balances.

VI. Closing the Ledger

Objective #7: The student will demonstrate application of closing a ledger by completing the following suggested activities to the satisfaction of the teacher.

Activities:

58. Define the following terms in writing or orally: Closing Entries, Closed Account, Combined Account, Balancing the Account, and Post Closing Trial.

59. Explain the function of the income and expense summary account.

60. Explain the effect the closing entries have on the general ledger.

61. Journalyze and post the closing entries.

62. Rule closed the income accounts, the expense accounts, and the income and expense summary account.

63. Explain the use of the post closing trial balance.

64. Prepare a post closing trial balance.

65. Journalyze and post closing entries, rule and balance accounts in the general ledger, and prepare a trial balance.

66. Complete a teacher made test based on Objectives 1-7 to the satisfaction of the teacher. (N.B. This test will be a theory test, not a problem test.)

Test for Activity # 66

Part I

PART A

A. Account
B. Account Balance
C. Asset
D. Balance Sheet
E. Cash Journal
F. Credit Side
G. Debit Side
H. Footings
I. Income Statement
J. Journalizing
K. Ledger
L. Net Income
M. Net Loss
N. Post Closing Trial Balance
O. Trial Balance
P. Work Sheet

DIRECTIONS: COMPLETE EACH STATEMENT IN PART B BY SELECTING ONE OF THE TERMS GIVEN IN PART A AND PRINTING ITS LETTER IN THE ANSWERS COLUMN.

PART B

ANSWERS

1. Anything that is owned that has value. _____
2. A journal in which all cash transactions and only cash transactions are recorded is called a _____
3. The left hand side of an account is called the _____
4. Pencil totals written in small figures are commonly called _____
5. An increase in proprietorship that results from the operation of the business is called _____
6. Separating a transaction into its debit and credit parts and recording it in a journal is called _____
7. A business form that shows what is owned, what is owed and what the proprietor is worth on a specific date is called a _____
8. A decrease in proprietorship that results from the operation of the business is called _____
9. The trial balance taken after the closing entries have been posted and the accounts have been ruled is called _____
10. The report showing the income, the expenses and the net income or net loss for a specified fiscal period is known as the _____

Test for Activity #66 (continued)

11. The proof of the equality of the debits and credits in the ledger is called a _____

12. Analysis paper that provides for the sorting and interpreting of the trial balance on a single sheet of paper is called _____

13. A group of accounts is known as a _____

14. The difference between the two sides of an account is called _____

15. The bookkeeping forms in the ledger that are used to sort and summarize the changes caused by transactions are called _____

PART II

DIRECTIONS: BEFORE EACH QUESTION BELOW, PLACE A CHECK MARK IN THE PROPER ANSWER COLUMN TO INDICATE YOUR ANSWER.

YES	NO	
		1. Are liabilities things of value that a business owns?
		2. Is the balance sheet equation "ASSETS = LIABILITIES - PROPRIETORSHIP?"
		3. Is the period covered by each income statement a fiscal period?
		4. If the total income is larger than the total expenses, is the difference net income?
		5. Are liability account balances entered in the Trial Balance Credit Column?
		6. Do proprietorship accounts have debit balances?
		7. To increase an asset account do you debit the account?
		8. To decrease a liability account do you debit the account?
		9. Does a balance sheet show the financial condition of the business over an extended period of time?
		10. Is the income statement prepared from the trial balance columns of the worksheet?
		11. Are all amounts owed to creditors listed on the balance sheet as liabilities?
		12. Is the right side of an account called the credit side?
		13. Is the total of cash received column of the cash journal posted to the cash account as a debit?
		14. Is the balance of an expense account always a debit?
		15. Is the total of commissions income column of the cash journal posted to the commissions income account as a debit?
		16. If Mr. Smith's proprietorship is $25,000 and he owes $10,000, must his assets total $35,000?
		17. Is the general credit column of the cash journal posted as a total?
		18. Is the account office machines listed on the income statement columns of the worksheet as a credit?
		19. Is the income and expense summary account the account to which the balances of all income and all expense accounts are transferred at the end of each fiscal period?
		20. Is the account J.D.Smith, Capital, a proprietorship account?

PART III

List of Accounts

A. Advertisement Expense
B. Automobile
C. Automobile Expense
D. Cash
E. Commissions Income
F. Electricity Expense
G. Office Furniture
H. Office Machines
I. Rent Expense
J. Stationery Expense
K. Telephone Expense
L. Towle Company

DIRECTIONS: PRINT IN THE ANSWERS COLUMN THE CAPITAL LETTERS THAT REPRESENT THE CORRECT ACCOUNT TITLES TO BE DEBITED AND CREDITED FOR EACH OF THE TRANSACTIONS GIVEN BELOW. THE ACCOUNT TITLES ARE LISTED ABOVE, AND THEY ARE ARRANGED IN ALPHABETICAL ORDER.

TRANSACTIONS	DEBIT	CREDIT	
1. Paid cash for rent of office for the month.			1
2. Received cash as commission for selling a building.			2
3. Paid cash to Towle Company in payment of amount owed to them.			3
4. Paid cash for gas and oil for automobile.			4
5. Received cash from sale of old typewriter.			5
6. Received cash from sale of house as commission.			6
7. Paid cash for a purchase of a new automobile.			7
8. Paid cash for advertisement in local paper.			8
9. Paid cash for purchase of new office furniture.			9
10. Paid cash for office stationery.			10

EVALUATION FOR BUS 9

In this project the student will complete all the steps of a bookkeeping cycle for a service type business.

Jones Realty Inc. is a realty business owned and operated by John B. Jones. In the operation of his bookkeeping system, he uses the following chart of accounts:

CHART OF ACCOUNTS

(1) ASSETS	Acct. no.
Cash	11
Automobile	12
Office Furniture	13
Office Equipment	14
(2) LIABILITIES	
John Barrett Inc.	21
Munch Supply Co.	22
(3) PROPRIETORSHIP	
John Jones, Capital	31
Income & Expense Summary	32

(4) INCOME	Acct. no.
Commissions Income	41
(5) EXPENSES	
Advertising Expense	51
Automobile Expense	52
Entertainment Expense	53
Miscellaneous Expense	54
Rent Expense	55
Salaries Expense	56

INSTRUCTIONS:

1. Open accounts in the general journal in the order in which they are listed in the chart of accounts.

2. Copy the following balances in your ledger, using as the date, December 1, current year.

ACCOUNT NAME	BALANCE
Cash	$10,480.50
Automobile	4,280.00
Office Furniture	2,000.00
Office Equipment	1,580.00
John Barrett Inc.	785.00
Munch Supply Co.	1,250.00
John Jones, Capital	16,305.82

3. Record the following transactions on page 14 of a cash journal that contains the following column headings:

Cash Debit	General Debit	Date	Name of Account	Check No.	P. R.	General Debit	Comm. Income Credit	Cash Credit

TRANSACTIONS

Dec. 1 Paid $200.00 for rent of office (Check No. 25)
2 Received $300.00 from commission from sale of a house.
3 Received $80.02 as commission for the rental of store building.
5 Paid $93.03 to Munch Supply Co. on Account. (Check No. 26)
5 Paid $82.50 to Beacon Sign Co. for advertising. (Check No. 27)
6 Paid $75.82 to John Barrett Inc. on account. (Check No. 28)
7 Paid $258.82 for secretaries' salary. (Check No. 29)
8 Paid $68.92 for entertainment of prospective buyers. (Check No. 30)
9 Received $600.00 commission from the sale of an office building.
10 Paid $75.90 for new adding machine. (Check No. 31)
12 Paid $26.80 for advertising. (Check No. 32)
13 Paid $38.43 for repair of automobile. (Check No. 33)
15 Paid $53.00 for a new office chair. (Check No. 34)
15 Paid $200.00 for rent of office. (Check No. 35)
16 Received $385.00 as commission from sale of a house.
16 Received $32.81 from sale of old office typewriter.
17 Received $308.82 as commission from sale of a house.
19 Paid $15.82 for gas and oil for automobile. (Check No. 36)
20 Paid $21.22 for advertisement in newspaper.
23 Received $85.00 as commission from the rental of a store.
26 Received $23.85 from sale of old office desk.
27 Paid $33.85 to take customers to lunch. (Check No. 37)
29 Paid $285.00 for secretaries' salaries. (Check No. 38)
30 Paid $30.82 for electricity for December. (Check No. 39)
30 Paid $14.85 for telephone for December. (Check No. 40)
30 Received $181.00 as commission from sale of a house.

Instructions (continued)

4. Foot all columns of the cash journal.
5. Prove cash. Cash on hand is $11,170.34.
6. Prove the equality of debits and credits in the cash journal.

Instructions (continued)

7. Total and rule the cash journal.
8. Post from the cash journal to the general ledger.
9. Foot and balance the accounts in the general ledger.
10. Prepare a trial balance on six-column worksheet paper.
11. Complete the worksheet.
12. Prepare income statement.
13. Prepare balance sheet in report form.
14. Record closing entries in cash journal.
15. Post closing entries to general ledger.
16. Rule the income and expense summary account, the income account, and the expense accounts.
17. Balance and rule all assets accounts, liability accounts, and proprietorship accounts.
18. Prepare a post-closing trial balance.

MAJOR OBJECTIVE 1

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE BOOKKEEPING CYCLE, OF A MERCHANDISING BUSINESS THAT USES SPECIAL JOURNALS AND SUBSIDIARY LEDGERS, BY COMPLETING A PRACTICE SET TO THE SATISFACTION OF THE TEACHER.

I. Recording the Buying of Merchandise on Account

Objective #1: The student will demonstrate application of recording the buying of merchandise on account by completing the following suggested activities to the satisfaction of the teacher.

Activities:

1. Define and explain in writing or oral discussion the following terms: Merchandise, Purchase Order, Invoice, Purchase on Account, Purchase Journal, Accounts Payable Ledger, Accounts Receivable Ledger, Subsidiary Ledger, and Controlling Account.

2. Identify and explain the use of a purchase invoice.

3. Explain how and why a purchase on account can be recorded on one line of a purchase journal.

4. Record entries in a purchase journal.

5. Total and rule a purchase journal.

6. Explain the following statement: The accounts payable account in the general ledger is the controlling account for the accounts payable ledger.

7. Open accounts in the accounts payable ledger.

8. Post from the purchase journal to the general ledger and the accounts payable ledger.

II. Recording Cash Payments.

Objective #2: The student will demonstrate application of recording cash payments by completing the following suggested activities to the satisfaction of the teacher.

Activities:

9. Define and explain in writing or oral discussion the following terms: Cash Payments Transaction, Check, Cash Payments Journal, and Schedule of Accounts Payable.

10. Give examples of the usage of each column of a cash payment journal.

11. Record entries in a cash payments journal.

12. Foot, prove, total, and rule a cash payments journal.

13. Explain why special columns of a journal can be posted as a total and not individually.

14. Post from the cash payments journal to the general ledger and to the accounts payable ledger.

15. Prepare a Schedule of Accounts Payable.

16. Complete a problem that contains the following:

    A. Open accounts in a general ledger and an accounts payable ledger.

    B. Record entries in a purchase journal and a cash payments journal.

    C. Foot, prove, total and rule the journals.

    D. Post from the journals to the ledgers.

    E. Prepare a Schedule of Accounts Payable. (Examples located after Activity #62)

III. Recording the Selling of Merchandise on Account.

Objective #3: The student will display knowledge of recording the selling of merchandise on account by completing the following suggested activities to the satisfaction of the teacher.

Activities:

17. Define and explain in writing or oral discussion the following terms: Cash Sale, Sale on Account, Sales Slip, Sales Journal, and Accounts Receivable.

18. Identify and explain the use of a sales slip.

19. Explain why a sale on account can be recorded on one line of a sales journal.

20. Record entries in a sales journal.

21. Total and rule a sales journal.

22. Explain the following statement: The accounts receivable account in the general ledger is the controlling account for the accounts receivable ledger.

23. Open accounts in the accounts receivable ledger.

24. Post from the sales journal to the general ledger and accounts receivable ledger.

IV. Recording Cash Receipts

Objective #4: The student will demonstrate application of recording cash receipts by completing the following suggested activities to the satisfaction of the teacher.

Activities:

25. Define and explain in writing or oral discussion the following terms: Cash Receipts Journal, Memorandum Entry, Schedule of Accounts Receivable, and Statement of Account.

26. Give examples of the use of each column of the cash receipts journal.

27. Record entries in a cash receipts journal.

28. Foot, prove, total and rule the cash receipts journal.

29. Prove that cash on hand equals the ending cash balance on a given cash receipts journal.

30. Post from the cash receipts journal to the general ledger and accounts receivable journal.

31. Prepare a Schedule of Accounts Receivable.

32. Complete a problem that contains the following:

    A. Open accounts in a general ledger and an accounts receivable ledger.

    B. Record entries in a sales journal and a cash receipts journal.
    (Example located at end of Activity #62)

    C. Foot, prove, total and rule the journals.

    D. Post from the journals to the ledgers.

    E. Prepare a Schedule of Accounts Receivable.

33. Prepare a bank deposit ticket.

34. Identify and explain the use of different types of check endorsements.

35. Write checks.

36. Prepare a bank reconciliation statement.

V. General Journal

Objective #5: The student will demonstrate application of the use of the general journal when special journals are being used by completing the following suggested activities to the satisfaction of the teacher.

Activities:

37. State the different type entries that would be recorded in the general journal when the special journals are being used.

38. Record the following type entries in a general journal.

    A. Purchase on account other items than merchandise.

    B. Sale on account other items other than merchandise.

    C. Connecting entries.

    D. Withdrawals of merchandise by the proprietor.

39. Post from the general journal to the general ledger and the subsidiary ledgers.

40. Prepare a trial balance.

41. Given a list of entries:

    A. State the journals to be used.
    B. State what the debit is.
    C. State what the credit is.
    (Example located at end of Activity #62.)

VI. Worksheet with Adjustments

Objective #6: The student will demonstrate application of the steps involved in preparing a worksheet with adjustments by completing the following suggested activities to the satisfaction of the teacher.

Activities:

42. Define in writing or orally the following terms: Adjustments and Adjusting Entry.

43. Explain and compute the adjustments for merchandise inventory, supplies, and prepaid insurance.

44. Record the adjustments for merchandise inventory, supplies, and prepaid insurance in the adjustments columns of an eight column worksheet.

45. Prepare an eight column worksheet with adjustments that will show net income.

46. Prepare an eight column worksheet with adjustments showing net loss.

VII. Financial Reports

Objective #7: The student will demonstrate application of the steps involved in preparing financial reports by completing the following suggested activities to the satisfaction of the teacher.

Activities:

47. Define and explain in writing or orally the following terms: Gross Profit or Sales, Net Income, and Net Loss.

48. Explain the cost of goods sold section of an income statement for a merchandising business.

49. Prepare an income statement for a merchandising business that shows net income.

50. Prepare an income statement for a merchandising business that shows net loss.

51. Compute the present capital of a merchandising business.

52. Prepare a balance sheet for a merchandising business.

53. Prepare an eight column worksheet with adjustments, an income statement, and a balance sheet given a trial balance.

VIII. Adjusting and Closing Entries

Objective #8: The student will apply his knowledge of the steps involved in recording, adjusting and closing entries, and closing the ledger.

Activities:

54. Explain the use of income and expense summary account.

55. Record the adjusting entries to the general journal.

56. Explain the need for each of the closing entries.

57. Record closing entries in a general journal.

58. Post the adjusting and closing entries.

59. Rule the income and summary account, the income accounts, and the expense accounts.

60. Balance the asset, liability, and proprietorship accounts.

61. Prepare a post closing trial balance.

62. Complete a problem containing material covered in objectives 6 to 8.
(Example located at end of Activity #62.)

Example for Activity #16

Mr. Rice is the owner of Rices Retail Shop. During the month of June he completed the following transactions given below.

Instructions:
1. Record the purchases transactions in a purchases journal.
2. Record the cash payments transactions in a cash payments journal.
3. Number checks consecutively beginning with 90, and number purchases consecutively beginning with 102.

June 1 Paid June rent, $150.00.
2 Purchased merchandise on account from Monticello China Company, $628.30.
6 Paid $413.60 to Monticello China Company on account.
7 Purchased merchandise on account from Lynn China Company, $764.30.
12 Paid $228.20 to Lynn China Company on account.
15 Paid $325.00 for semimonthly payroll.
16 Paid $278.20 to Clinton Pottery Company on account.
19 Purchased merchandise on account from Clinton Pottery Company, $30.40.
21 Paid June electric bill, $17.90.
22 Purchased merchandise on account from Marshall Potteries, $550.40.
23 Paid $258.00 to Marshall Potteries on account.
26 Paid June telephone bill, $14.52.
28 Paid $350.00 to Mr. Rice for withdrawal of cash for personal use.
30 Paid $325.00 for semimonthly payroll.
30 Paid $400.00 to John Smith for cash purchase of Merchandise.

Instructions:
3. Total and rule the purchases journal.
4. Foot, prove, total and rule the cash payments journal.
5. Open the following accounts in the general ledger.
Record the balances as of June 1 of the current year. Allow four lines for each account.

(continued next page)

(Example for Activity #16, continued)

Account Number	Account Title	Account Balance on June 1 of current year
11	Cash.....	$5,214.30
21	Accounts Payable.....	1,178.00
32	John Rice, Drawing.....	.....
51	Purchases.....	.....
62	Miscellaneous Expense.....	.....
63	Rent Expense.....	.....
64	Salary Expense.....	.....

Instructions: 6. Open the following accounts for creditors in the accounts payable ledger. Allow four lines for each account. Record the balances for each account as of June 1 of the current year.

Creditors: Account Balance on June 1 of current year

Clinton Pottery Company,
1204 High Street, N.Columbus, Ohio 43201.....$278.20

Lynn China Company
632 Miami Ave., Charleston, S.Carolina 29406....228.20

Marshall Potteries
5101 Caldwell Drive,Zanesville, Ohio 43705.....258.00

Monticello China Company,
5 States Ave., Albany, New York 12207.....413.60

Instructions: 7. Post from the purchases journal and the cash payment journal to the general ledger and the accounts payable ledger.

8. Prepare a schedule of accounts payable.

Example for Activity #32

Jonas Big owns a Record Shop. During the month of July of the current year he completed the transactions given below.

Instructions: 1. Record the sales transactions in a sales journal. Number the sales consecutively beginning with 125. Record the cash receipts in a cash receipts journal.

July 1 Record the cash balance of $2,000.00 with a memorandum entry.
2 Received $100.00 from Joe Ding Bat on account.
6 Sold merchandise on account to Nut Nat, $200.00.
7 Received $500.00 from cash sales of merchandise.
12 Received $200.00 from Nut Nat on account.
15 Sold merchandise on account to the Creep Shop, $300.00.
19 Received $200.00 from cash sale of merchandise.
21 Sold merchandise on account to the Mouth, $300.00.
22 Sold merchandise on account to Joe Ding Bat, $100.00.
23 Received $200.00 from the sale of Office Supplies.
27 Received $250.00 from Nut Nat on account.
29 Received $150.00 from the Creep Shop on account.
30 Received $500.00 from Jonas Big, the proprietor as an additional investment in the business.
31 Sold merchandise on account to Joe Ding Bat, $200.00.
31 Received $300.00 from cash sales of merchandise.

Instructions: 2. Total and rule the sales journals.
3. Foot, prove, total and rule the cash receipts journal.
4. Open the following in the general ledger. Record the balances of July 1, current year.

Account Number	Account Title	Account Balance on June of current year
11	Cash	$6,000.00
12	Accounts Receivable	3,200.00
13	Office Supplies	800.00
31	Jonas Big Capital	10,000.00
41	Sales	

(continued next page)

(Example for Activity #32, continued)

Instructions: 5. Open the following accounts for charge customers in the accounts receivable ledger. Record the balances for each account as of July 1, of the current year.

Charge Customers	Account Balance on July 1, of Current Year
Joe Ding Bat	$ 700.00
Nut Nat	1,000.00
The Creep Shop	600.00
The Mouth	900.00

Instructions: 6. Post from the sales journal and the cash receipts journal to general ledger and the accounts receivable ledger.

7. Prepare a schedule of accounts payable.

Example for Activity #41

The following are selected business transactions of the Big Mouth Department Store. The business uses a Purchase Journal, a Sales Journal, a Cash Receipts Journal, a Cash Payments Journal, and a General Journal.

INSTRUCTIONS: For each transaction state:

A. The journal in which the transaction would be recorded.

B. The account or accounts that would be debited.

C. The account or accounts that would be credited.

APRIL.

1 Paid $82.00 for April rent. (Check 21)
2 Sold merchandise on account to Bean Bag, $308. (Sale 22)
3 Purchased office supplies on account from Ding Bat Supply Co., $400.00.
4 John Bigmouth, the proprietor, withdrew $200.00. Merchandise for personal use.
5 Cash sales for the week were $600.
6 Paid $300.00 for two weeks salaries.(Check 22)
7 Purchased merchandise for cash from Ling Ding Co., $250.00. (Check 23)
8 Received $800.00, from Ring Rang Co. on account.
9 Donald Wilson reported that he was charged $85.00 for merchandise he had not purchased. The sales journal shows that Donald Wilton account should have been charged the $85.00.
10 John Bigmouth, the proprietor, withdrew $1,000.00 cash from the business for personal use.
11 Received $300.00 from John Bigmouth, the proprietor, as an additional investment.
12 Paid Joex Jerk Co, $600.00 on account. (Check 24)
13 Purchased merchandise on account from Sing Sam Co., $200.00.
14 Paid $200.00 for office supplies. (Check 25)
15 Paid $50.00 for advertisement in newspaper. (Check 26)

Example for Activity #62

The accounts in the general ledger of the Rope Record Company showed the following balances on December 31, 1972.

ACCOUNT	ACCOUNT NO.	BALANCE
Cash	11	5,000.00
Accounts Receivable	12	2,000.00
Merchandise Inventory	13	7,500.00
Prepaid Insurance	14	200.00
Supplies	15	250.00
Accounts Payable	21	1,500.00
Thomas Lyle Capitol	31	9,450.00
Thomas Lyle Drawing	32	500.00
Income and Expense Summary	40	
Sales	41	10,000.00
Purchases	51	4,500.00
Delivery Expense	61	350.00
Insurance Expense	62	
Miscellaneous Expense	63	50.00
Rent Expense	64	600.00
Supplies Expense	65	

DECEMBER 31 INVENTORIES

Merchandise Inventory	5,750.00
Supplies	150.00
Value of Insurance	50.00

Instructions:

1. Prepare a worksheet for the Rope Record Company for the year ended December 31, 1972.
2. Prepare an income statement and balance sheet.
3. Record and post the adjusting and closing entries.
4. Rule and balance the accounts in the general ledger.
5. Prepare a post-closing trial balance.

MAJOR OBJECTIVE I

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE STEPS INVOLVED IN RECORDING TRANSACTIONS IN A COMBINATION JOURNAL BY COMPLETING A PROJECT TO THE SATISFACTION OF THE TEACHER.

MAJOR OBJECTIVE II

THE STUDENT WILL DEMONSTRATE APPLICATION OF PAYROLL BOOKKEEPING BY COMPLETING A PAYROLL FOR A BUSINESS TO THE SATISFACTION OF THE TEACHER.

MAJOR OBJECTIVE III

THE STUDENT WILL DEMONSTRATE APPLICATION OF ADJUSTMENTS BY COMPLETING A TEACHER-MADE TEST TO THE SATISFACTION OF THE TEACHER.

MAJOR OBJECTIVE IV

THE STUDENT WILL DEMONSTRATE APPLICATION OF CASH REGISTER TRANSACTIONS BY COMPLETING A PRACTICE SET TO THE SATISFACTION OF THE TEACHER.

I. Combination Journal

Objective #1: The student will increase knowledge of the steps involved in recording transactions in a combination journal by completing the following suggested activities to the satisfaction of the teacher.

Activities:

1. Define and explain in writing or orally the following terms: Combination Journal, and Petty Cash Fund.
2. Explain how and why the combination is used in place of the special journals.
3. Explain the entry that sets up the petty cash fund.
4. Show the work necessary to replenish the petty cash fund.
5. Record entries in a combination journal.
6. Foot, prove, total and rule the combination journal.
7. Post from the combination journal to the general ledger and subsidiary ledgers.

II. Problems Relating to Sales and Purchases

Objective #2: The student will demonstrate application of sales and purchases returns and allowances by completing the following suggested activities to the satisfaction of the teacher.

Activities:

8. Define and explain in writing or orally the following terms: Sales Returns, Sales Allowances, Credit Memorandum, Purchase Allowance, Trade Discount, Cash Discount, Discount on Sale, Terms of Sale, Net Sales and Net Purchases.

9. Record in the combination journal the entry to record a sale return or allowance. Explain what effect this transaction will have on the sales and the accounts receivable of the business.

10. Record in the combination journal the entry to record a purchase return or allowance. Explain what effect this transaction will have on the purchases and accounts payable of the business.

11. Compute sales discounts.

12. Record sales discounts in a combination journal.

13. Record purchase discounts in a combination journal.

14. Record entries covered in all other activities in a combination journal.

15. Complete a project that contains the following:

    a) Open accounts in a general ledger and subsidiary ledger.
    b) Record entries in a combination journal.
    c) Foot, prove, total, and rule the combination journal.
    d) Post from the combination journal to the ledgers.
    e) Prepare a schedule of accounts payable, schedule of accounts receivable, and a trial balance.
    f) Prepare an eight column worksheet.
    g) Prepare an income statement and a balance sheet.
    h) Record and post adjusting and closing entries.
    i) Foot, rule and post the general ledger.
    j) Prepare a post closing trial balance.

III. Payroll Records

Objective #3: The student will demonstrate application of the steps involved in maintaining payroll records by completing the following suggested activities to the satisfaction of the teacher.

15. Define and explain in writing or orally the following terms: Payroll, Social Security Tax, FICA Tax, Federal Unemployment Tax and Exemption.

16. Compute the salary of an hourly paid employee from time cards.

17. Compute the salary of a worker who is paid on a piecework incentive plan.

18. Compute the Social Security tax for a group of employees, using the Social Security wage tax table.

19. Compute the federal income tax for a group of employees using the federal income tax tables.

20. Prepare a payroll register.

21. Prepare employees earning record cards.

22. Prepare a payroll for a business that pays employees at an hourly rate.

23. Prepare a payroll for a business that pays employees at an incentive rate.

24. Record and post the entries to record the payroll and withholdings.

25. Compute, record, and post the employer's tax liability.

26. Record and post the entries to pay the payroll and pay the taxes.

IV. Depreciation of Fixed Assets

Objective #4: The student will demonstrate application involved in computing depreciation of fixed assets and recording the depreciation by completing the following suggested activities to the satisfaction of the teacher.

Activities:

27. Define and explain in writing or orally the following terms: Depreciation, Fixed Assets, Equipment, Book Value, Current Assets, Current Liabilities, and Fixed Liabilities.

28. Compute annual depreciation of a fixed asset using the straight line method of depreciation and the fixed rate method.

29. Prepare a fixed asset record.

30. Record the adjustment for depreciation of a fixed asset in the adjustments columns of a worksheet and record the entry in the combination journal.

31. Explain what effect the allowance for depreciation of equipment account has on the equipment account.

32. Calculate the book value of an asset by using the following formula: cost-accumulated depreciation = book value.

33. Compute the loss or gain on the disposal of a fixed asset.

34. Record in a journal the entry that would be used to:

    A. Discard an asset where there is no loss.
    B. Discard an asset where there is a loss on the asset.

35. Record in a journal the entry that would be used to:

    A. Sell an asset.
    B. Sell an asset when the company would have a gain on the sale.
    C. Sell an asset when the company would have a loss on the sale.

36. Record in a journal the entry that would be used to show the trading of one fixed asset for another.

37. Show how other income and other expenses are handled on the income statement.

VI. Bad Debts

Objective #6: The student will demonstrate application of the principles of bad debts by completing the following suggested activities to the satisfaction of the teacher.

Activities:

38. Define and explain in writing or orally the following terms: Bad Debts Expense, and Allowance for Bad Debts.

39. Recognize the importance of developing a systematic method of anticipating losses due to bad debts. (uncollectable customer accounts.)

40. Determine the estimated bad debts using one of the following bases: (a) total sales, (b) sales on account, (c) accounts receivable at the end of the fiscal year, and (d) accounts receivable past due at the end of the fiscal year.

41. Record the adjusting entry for bad debts.

42. Record the entry to write-off an uncollectable account.

43. Record the collecting of a bad debt which had previously been written off as uncollectable.

44. Prepare an eight-column worksheet continuing the following adjustments: Additional Allowance for Bad Debts, Merchandise Inventory, Supplies Inventory, Prepaid Insurance, and Annual Rate of Depreciation.

45. From the worksheet in activity:

    A. Prepare an income statement that contains other income and other expenses.

    B. Prepare a classified balance sheet.

    C. Record and post adjusting and closing entries.

VII. Use of the Cash Register

Objective #7: The student will demonstrate application of using the Cash Register in a retail business by completing the following suggested activities to the satisfaction of the teacher.

Activities:

46. Explain the need of a cash register in a retail sales business.

47. Explain how the sales slips can be used as an accounts receivable ledger.

48. Read a detail audit strip.

49. Record the entries for Cash Sales, Charge Sales, and Cash Received on Account in a combination journal. The information needed will be obtained from a detail audit strip.

50. Prepare a daily balance slip.

51. Prepare a cash over and short voucher.

52. Explain how the unpaid invoices file and the paid invoices file can be used instead of an accounts payable ledger.

53. Record in a combination journal all the entries of a retail sales business that uses a cash register and has no accounts payable or receivable ledger.

54. Complete a project that will demonstrate his ability in keeping the books of a small retail store. The project will contain the following:

    A. The use of the cash register records as an integral part of the bookkeeping systems.
    B. The principles of the combination journal.
    C. The use of the sales slip and purchase invoice as subsidiary ledgers.
    D. The work at the end of the fiscal period.

Evaluative Criteria for Level
Objective I

DIRECTIONS:

1. Record the following entries, which were completed by John Jones during the month of July, in a combination Journal.

July 1 Issued Check 1 for $100 to establish a petty cash fund.

1 Received a check for $295 from John Dock for our invoice of June 20, for $300 less a discount of $5.

2 Purchased merchandise on account to Rodney Snot amounting to $1000.

4 Sold merchandise on account to Bleep Bleep amounting to $700.

4 Issued Check 2 for $200 for July rent.

6 Cash Sales 1-6 were $1000.

9 Issued a credit memorandum for $50 to Zip Zip for merchandise returned to us.

12 Purchased $300 worth of supplies on account from Big Man.

14 Received $100 fromAlfie on account.

15 Issued Check 3 for $300 for its cash purchase of merchandise.

15 Issued Check 4 for $350 to John John in payment of their invoice of June 30 for $380 less a $30 discount.

17 Received a credit memorandum for $50 from Big Man for merchandise returned by us.

18 Received $100 from sale of old desk (Office Furniture).

19 Issued Check 5 for $100 to John's Delivery for Weekly deliveries.

20 Issued Check 6 for $200 to Journal for advertising.

21 Received a check for $720 from Zen Zen for payment of our invoice of July 4, for $800 less a 10% discount of $80.

(Evaluative Criteria, continued)

25 Issued a credit memorandum for $200 to Clang for merchandise returned by him.

26 Received a credit memo for $30 from Ship Wreck for merchandise returned by us.

31 Issued Check 8 for $70 to replenish petty cash fund. The payment was as follows: Supplies $35, Delivery Expense $10, Advertising Expense $20, and Miscellaneous Expense $5.

2. Total the amounts in each column, prove the equality of debits and credits, and rule the journal.

Evaluative Criteria for Level
Objective II

Bookkeeping

For each payroll period the payroll clerk prepares a payroll register showing the earnings, the deductions and net pay of each employee.

No.	Employee Name	No. of Exemptions	Total Earnings
1	John Brown	2	$107.00
2	Sarah George	2	155.00
3	Sam Snicker	1	95.00
4	Sandra Klien	3	108.00
5	Ruth Horn	6	88.00

Instruction:

1. Prepare a payroll register that includes the following:

   A. FICA tax
   B. Income tax
   C. Total deductions
   D. Net pay

2. Record the entry in a combination journal to record the payroll and withholdings.

3. Record the entry to pay the payroll.

4. Record the entries in a combination journal to record the employer's tax liability.

Evaluative Criteria for Level
Objective II

Bookkeeping

For each payroll period the payroll clerk prepares a payroll register showing the earnings, the deductions and net pay of each employee.

No.	Employee Name	No. of Exemptions	Total Earnings
1	John Brown	2	$107.00
2	Sarah George	2	155.00
3	Sam Snicker	1	95.00
4	Sandra Klien	3	108.00
5	Ruth Horn	6	88.00

Instruction:

1. Prepare a payroll register that includes the following:

   A. FICA tax
   B. Income tax
   C. Total deductions
   D. Net pay

2. Record the entry in a combination journal to record the payroll and withholdings.

3. Record the entry to pay the payroll.

4. Record the entries in a combination journal to record the employer's tax liability.

Evaluative Criteria for Level
Objective III

The account balances on December 31, of the current year, the end of a yearly Fiscal Period, for Joe Brown, the owner of John's Shoe store are as follows:

Cash	6,000.00	
Petty Cash	200.00	
Accounts Receivable	4,000.00	
Allow. for Bad Debts		200.00
Equipment	18,000.00	
Allow. for Dept. of Equip.		800.00
Merchandise Inv.	14,000.00	
Prepaid Insurance	1,000.00	
Supplies	1,600.00	
Accounts Payable		6,000.00
FICA Tax Payable		1,000.00
Salaries Payable		4,800.00
Joe Brown, Capital		24,059.20
Joe Brown, Drawing	1,200.00	
Income & Expense Sum.	---	---
Sales		32,680.80
Sales Discount	400.00	
Sales R & A	400.00	
Purchases	21,600.00	
Purchases R & A		600.00
Purchases Discount		60.00
Bad Debts Expense	---	---
Supplier Expense	---	
Insurance Expense	---	
Depreciation Expense	---	
Miscellaneous Expense	800.00	
Salaries Expense	1,000.00	
	70,200.00	70,200.00

INSTRUCTIONS

1. Record these balances in a general ledger.
2. Prepare an eight column worksheet for the annual fiscal period ended December 31, current year, using the following additional data:

   A. Additional allowance for bad debts, 1/2% of net sales.
   B. Merchandise Inventory, $12,000.00
   C. Supplies Inventory, $900.00.
   D. Prepaid Insurance, $700.00.
   E. Annual rate of estimated depreciation, 5%.

(continued next page)

Evaluative Criteria for Level
Objective III (continued)

Instructions (Continued)

3. Prepare an income statement and balance sheet.
4. Record the adjusting and closing entries.
5. Post the adjusting and closing entries.
6. Rule the accounts that balance. Balance each remaining account.
7. Prepare a post-closing trial balance.

MAJOR OBJECTIVE I

THE STUDENT WILL DEMONSTRATE APPLICATION OF ALPHABETIC, GEOGRAPHIC, SUBJECT AND NUMERIC FILING AS MEASURED BY TEACHER EVALUATION.

MAJOR OBJECTIVE II

THE STUDENT WILL DEMONSTRATE APPLICATION OF PREPARING CASH RECORDS BY COMPLETING OBJECTIVES 3,4,5, and 6 TO THE SATISFACTION OF THE TEACHER.

MAJOR OBJECTIVE III

THE STUDENT WILL DEMONSTRATE APPLICATION OF PREPARING SALES AND PURCHASE RECORDS OF DIFFERENT TYPE BUSINESSES BY COMPLETING A SERIES OF PROJECTS TO THE SATISFACTION OF THE TEACHER.

MAJOR OBJECTIVE IV

THE STUDENT WILL DEMONSTRATE APPLICATION OF PAYROLL RECORD KEEPING BY COMPLETING A PAYROLL FOR A SMALL BUSINESS TO THE SATISFACTION OF THE TEACHER.

MAJOR OBJECTIVE V

THE STUDENT WILL INCREASE HIS KNOWLEDGE OF RECORD KEEPING BY COMPLETING A SMALL BUSINESS PROJECT WITH 75% TO 100% ACCURACY.

I. Indexing and Alphabetizing Names

Objective #1: The student will display knowledge of indexing and alphabetizing a column of names by completing the following suggested activities to the satisfaction of the teacher.

Activities

1. Define the term filing and explain its use in business.
2. Explain the term unit as it applies to filing.
3. Explain the term indexing as it applies to filing.
4. Index and alphabetize names of individuals that have a given name and surname.
5. Index and alphabetize names of individuals that contain surnames alone or with initials.

6. Index and alphabetize names of individuals that contain surname prefixes.

7. Index and alphabetize firm names that do not contain full names of individuals.

8. Index and alphabetize firm names which contain complete names of individuals.

9. Index and alphabetize firm names which contain the article "the."

10. Index and alphabetize hyphenated individual names and hyphenated firm names.

11. Index and alphabetize individual names and firm names that contain abbreviations.

12. Index and alphabetize individual firm names which contain conjunctions, prepositions and firm endings.

13. Index and alphabetize firm names which contain words that may be written as either one or two words.

14. Index and alphabetize firm names which contain compound geographic names.

15. Index and alphabetize individual names and firm names which contain titles of degrees.

16. Index and alphabetize firm names that contain possessives.

17. Index and alphabetize U.S. and foreign government names.

18. Index and alphabetize names pertaining to political divisions, such as states, countries, or cities.

19. Index and alphabetize firm names that contain numbers.

20. Index and alphabetize the same name with different addresses.

21. Index and alphabetize bank names.

22. Index and alphabetize the names of married women.

23. Index and alphabetize a list of names that contain cross-references.

24. Complete a filing practice of 100 letters based on activities 1-23, with 75-100% accuracy.

EVALUATION FOR OBJECTIVE #1

Part I

1. Index and alphabetize the following list of names:

2. A. Egans' Mirror Shop, cross reference as John B. Egan.
   B. U.S.Claim Co., Inc., cross reference as Claim Co. of America.
   C. Mrs. Walter D. Addison, cross reference as Mary C. Addison.
   D. Saint John the Miller, cross reference as John's Miller.

1. Jones-Jackson Shoe Co.
   Mobile, Alabama
2. First National Bank
   Franklin, N.J.
3. Harrington
4. Chandler-Dunne Hairdresser
5. U.S.Government, Dept. of Agriculture, Bureau of Fruits & Vegetables
6. Rev. Jr. Harrington
7. El Pructo Tobacco Co.
8. John Chandler-Dunne Machine Corp.
9. First National Bank
   Orlando, Florida
10. 80 Carpenter St. Building
11. 40 Brands Inc.
12. Dr. William A. Harrington, Jr.
13. 1890 Bakery Shop
14. North West Rabbit Shop
15. Dubois and Sons
16. Mrs. Walter D. Addison
    (Mary C.)
17. St. John's Garage
18. John Chandler-Dunne Jr.
19. Billing & Collecting Service
20. Air Port Candy Shop
21. New England Bus Co.
22. Doctor Walter Egen
23. Los Angeles Bus Co.
24. First National Bank
    Miami, Florida
25. West End Gang
26. A b C Oil Co.
27. Jones' Shoe Co.
28. Chandler & Dunne Shoe Store
29. Egans' Mirror Co.
30. Harrington & Jones Plumbing Co.
31. Airport Beauty Shop
32. Prof. Egan
33. The 5 Horse Co.
34. U.S.Claim Co., Inc.
35. Jones-Jackson Shoe Co.
    Harrisburg, Pa.
36. Jones-Jackson Shoe Co.
    29 Hant Ave., Boston, Mass.

EVALUATION FOR OBJECTIVE #1

37. City of Cranston, Dept. of Education

38. Dr. John Losbath

39. Dominion of Canada, Dept. of Agriculture

40. St. John the Miller

41. First National Bank
Franklin, Maryland

42. Northwest Ball Co.

43. Chandler of the Sea

44. City of Dubois, Road Dept.

45. Mrs. Robert C. Egan (Helen Ann)

46. L'James Dugan

47. Jones-Jackson Shoe Co.
164 Hunt Ave., Boston, Mass.

48. Church of Christ

49. The Committee of Eleven

50. The Cuba-America Refugee Society

Objective #2: The student will demonstrate application of numeric, geographic, and subject filing by completing the following activities to the satisfaction of the teacher.

II. Filing

25. File and find correspondence in a numeric file system.

26. Explain orally or in writing what a geographic file system is.

27. Name and explain the steps in a geographic file system.

28. File and find correspondence in a geographic file system.

29. Explain what a subject file system is and give some reasons why businesses would use this type of system.

30. Name and explain the steps in a subject file system.

31. File and find correspondence in an alphabetic subject file system.

32. Prepare a Cashier's Daily Report for a check-out clerk in a super market.

33. Prepare a bank deposit ticket.

EVALUATION FOR OBJECTIVE #2

Part I SUBJECT FILING

DIRECTIONS: Automobile Accessories and Equipment, Garden Equipment and Supplies, and Household Appliances are three of the primary captions in the subject file of the Suburban Needs Company. Alphabetize the following categories under the proper primary caption.

1. Seeds
2. Tires
3. Fertilizers
4. Freezers
5. Dishwashers
6. Car Batteries
7. Lawn Mowers and Sweepers
8. Floor Polishes and Waxes
9. Home Air Conditioners
10. Spades, Rakes, Hoes and other Hand-Planting Tools
11. Sewing Machines
12. Auto Tools
13. House Radios
14. Washing Machines
15. Wheelbarrows and other Outside Wheel Tools
16. Vacuum Cleaners
17. Refrigerators
18. Car Heaters
19. Seat Covers
20. Power Planting Equipment
21. Clothes Dryers
22. Oil and Antifreeze
23. Stoves and Ranges
24. Hose and Sprinklers
25. Dehumidifiers

DIRECTIONS: The Drug Fair has three primary captions in its subject file: Cameras and Accessories, Cosmetics, and Medicines. Alphabetize the following under the proper caption.

1. Vitamins
2. Compacts
3. Face Powder and Rouge
4. Projectors
5. Film
6. Headache Remedies
7. Light Meters
8. Lipsticks
9. Nail and Hand Beautifiers
10. Laxatives
11. Stomach Pills
12. Filters
13. Beauty Creams
14. Liniments
15. Eye Make-Up
16. Flash Bulbs
17. Hair Shampoos and Lotions
18. Bandages & Adhesive Tapes
19. Perfumes
20. Enlargers
21. Shaving Preparations
22. Screens
23. Cameras
24. Cold Medicines
25. Dental Supplies and Mouth Remedies

Part II GEOGRAPHIC FILING

1. Arrange the following list of names geographically.

1. William H. Behrens
West Beach Blvd.
Biloxi, Miss.

2. M. L. James
Highway 16
Jackson, Minn.

3. Keenan Bros.
Hennepin Ave.
Minneapolis, Minn.

4. Scott Moving Co.
Monroe Ave.
Grand Rapids, Mich.

5. William J. Behrens
14th St.
Gulfport, Miss.

6. Philip LaMarca
2nd Ave.
Rochester, Minn.

7. Helen Townsend
S. Saginaw St.
Flint, Mich.

8. Mary James
University Ave.
St. Paul, Minn.

9. Clancy Rug Service
East Capitol St.
Jackson, Miss.

10. The Robert Geyer Co.
9th Ave.
St. Cloud, Minn.

11. Van Houten Agency
E. Kirby Ave.
Detroit, Mich.

12. Main Auto Sales
Spring Arbor Road
Jackson, Mich.

13. F. W. Zoller
Michigan Ave.
Dearborn, Mich.

14. Dr. A. T. Dailey
Clay St.
Vicksburg, Miss.

15. Thomas Winslow
Temple St.
Detroit, Mich.

16. Emerson Laundry Service
5th St.
Meridian, Miss.

17. R. Miller
South Thayer St.
Ann Arbor, Mich.

18. Martin Frisch
Pearl St.
Natchez, Miss.

19. Richard Horn
E. Superior St.
Duluth,Minn.

20. R. A. Miller
Washington St.
Battle Creek, Mich.

21. John Lamb Jr.
Delaware Ave.
Atlantic City, N.J.

22. Albert V. Smith
Broad St.
Newark, N.J.

23. Kelly Bros.
Everette Turnpike
Concord, N.H.

24. Van's Radio & Television Serv.
State St.
Trenton, N.J.

25. D. R. Bell
Nevada Highway
Boulder City, Nevada

26. Lamar's House of Styles
Cooper St.
Camden, N.J.

27. Reginald Jenkins
Main St.
Gorham, N.H.

28. Maintenance Engineering Co.
E. Jersey St.
Elizabeth, N.J.

29. Bennett Heat Treating Co.
S. Carson St.
Carson City, Nevada

30. Harold P. Zimmerman
State St.
Trenton, N.J.

31. Mildred Horton
State Highway 10
Hanover, N.H.

32. John Lamb, Sr.
Park Ave.
Plainfield, N.J.

33. Mrs. Lillian Campbell
Commercial St.
Elko, Nevada

34. Blanche Kelley
Summit Ave.
Jersey City, N.J.

35. Lloyd Foley
U.S.Highway 3
Nashua, N.H.

36. Michael Dalton
Fremont St.
Las Vegas, Nevada

37. Music Mart, Inc.
Hill St.
Newark, New Jersey

III. Checking Accounts

Objective #3: The student will display knowledge of maintaining a checking account by completing the following suggested activities.

Activities

34. Explain the need for checking accounts.

35. Open a checking account in a local bank.

36. Explain the purpose of the check stub.

37. Define the following terms: drawer, drawee and payee

38. Prepare a deposit ticket for opening a checking account and record the deposit on the check stub.

39. Record the issuance of a check on the check stub.

40. Write a check.

41. Compute the checkbook balance after additional deposits have been made in the checking account.

42. Compute the checkbook balance after a check has been written.

43. Explain and illustrate a restrictive endorsement and a full endorsement.

44. Diagram and explain what happens to a check from the time you write it out until the time you get it back as a cancelled check.

45. Outline and discuss the steps involved in reconciling a bank statement.

46. Prepare a bank reconciliation statement.

47. Prepare a bank reconciliation statement when a bank charges a service charge.

48. Complete checking account problems that contain the following: 1) preparing deposit tickets, 2) writing checks, 3) recording deposits and checks written on the check stub, 4) computing checkbook balances, and preparing bank reconciliations.

IV. Petty Cash Records

Objective #4: The student will display knowledge of maintaining the Petty Cash Fund by completing the following suggested activities:

Activities

49. Explain what a petty cash fund is and give several reasons why such a fund is used in business.

50. Prepare petty cash vouchers

51. Prove the balance of the petty cash box.

52. Classify expenses into groups.

53. List and explain the steps involved in recording petty cash payments in a Petty Cash Record.

54. Crossfoot columns of figures.

55. Record petty cash payments in a Petty Cash Record and prove it.

56. List and explain the steps involved in recording petty cash vouchers in a Petty Cash Book.

57. Record petty cash vouchers in Petty Cash Book and prove it.

58. Complete petty cash problems that contain the following: 1) preparing petty cash vouchers, 2) proving the petty cash box, recording petty cash vouchers in a Petty Cash Book, and foot, prove, rule and determine the new balance of the Petty Cash Books.

V. Budget Records

Objective #5: The student will display knowledge of maintaining a budget by completing the following suggested activities.

Activities

59. Explain in a short essay the importance of a person budgeting his money.

60. List and explain the steps he would take in preparing a budget.

61. Prepare a personal budget.

62. Record the cash received and cash paid out of a high school student in a two column record of Cash Receipts and Payments.

63. Record cash received and cash paid out of a high school student in a Record of Cash Receipts and Payments which contain special columns for cash payments.

64. Discuss the advantages of a Record of Cash Receipts and Payments which contain special columns as opposed to the Record of Cash Receipts and Payments with only two columns.

65. Prove totals of the Record of Receipts and Payments.

66. Prepare an estimate of receipts and payments for a family.

67. Record cash received and cash payments of a family in a Record of Receipts and Payments that have special columns for cash payments.

68 Compare budget estimates and actual figures to decide if your budget estimate is okay or if it has to be adjusted.

69. List the types of information that can be determined from budget records.

VI. Retail Sales Clerk Records

Objective #6: The student will display knowledge of maintaining retail sales records by completing the following suggested activities.

Activities

70. Identify and explain the use of each part of the sales slip.

71. List and explain the steps involved in preparing a sales slip.

72. Prepare sales slips for various items sold.

73. Prepare sales slips when there are fractional parts of units sold.

74. Compute sales tax for items sold in various states by using sales tax tables.

75. Prepare sales slips (often called bills) where both materials and labor are taxable.

76. Prepare sales slips (bills) where only the material used is taxable. The labor is not taxable.

77. Define and explain the following terms: Charge account, T account, and account.

78. Differentiate between the debit and the credit side of a T account and state what is recorded on either side of the T account.

79. List and explain the steps involved in opening an account for a charge customer.

80. Open an account for a charge customer in a T account.

81. Record charge sales and payments made by charge customer in a T account.

82. Compute the balance of a T account.

83. Explain what a credit slip is and what it is used for.

84. Prepare a credit slip.

85. Describe the report form of a Statement of Account, explain what is listed on it, and what it is used for.

86. List and explain the steps involved in preparing the report form of a Statement of Account.

87. Prepare the report form of a Statement of Account.

88. Complete charge account problems which contain:

    1. opening accounts for charge customers.

    2. recording sales, cash payments by charge customers, and merchandise returned to the accounts.

    3. balance the accounts.

    4. prepare the report form of a Statement of Account.

89. Point out and explain the advantage of using the three column account form over the T account form.

90. List and explain the steps involved in recording sales, returns of merchandise, and cash received from charge customers in a three column account.

91. Record sales, returns of merchandise, and cash received from charge customers in a three column account.

92. Prepare a three column Statement of Account.

93. Complete charge account problems which contain:

    1. opening accounts in a three column account.

    2. recording sales, returns of merchandise, and cash received from charge customers in a three column account.

    3. preparing a three column Statement of Account.

VII. Purchase Records

Objective #7: The student will display knowledge of maintaining purchase records by completing the following suggested activities.

Activities

94. Explain the need for keeping an accurate stockroom record of merchandise received and issued.

95. Identify and explain the use of each part of the Stock Record Card.

96. Explain the effect that merchandise received and merchandise issued has on the balance of the Stock Record Card.

97. Record merchandise received and merchandise issued on a Stock Record Card and increase or decrease the balance at the appropriate time.

98. Open and use a Stock Record Card that has a beginning balance.

99. List and explain the steps involved in checking your Stock Record Card for accuracy.

100. Check Stock Record Cards for accuracy and correct all errors.

101. Explain and illustrate how the minimum and maximum points on the stock record card tell inventory clerks to issue a purchase requisition and what quantity of the item to requisition.

102. Prepare a purchase requisition.

103. Identify and explain the use of each part of the Record of Goods Expected.

104. Explain the use of the Price Quotation Card and what kinds of information will be recorded on it.

105. Open Price Quotation Cards and record all the information needed on the cards.

106. Differentiate between a purchase order, purchase requisition, and purchase invoice.

107. Identify and discuss the use of each part of the purchase order.

108. Prepare purchase orders.

109. Identify and explain the use of each part of the purchase invoice.

110. List and explain the steps involved in checking purchase invoices.

111. Check a purchase invoice and follow proper procedure to correct any errors that have been detected.

112. Record purchase invoices in a Purchase Journal.

113. Compute the due date of a purchase invoice.

114. Prepare all the forms and record all the transactions of the purchases for a large business.

VIII. Recording Sales for a Wholesale Business

Objective #8: The student will display knowledge of recording sales for a wholesale business by completing the following suggested activities.

Activities

115. Differentiate between a sales order and a sales invoice.

116. Identify and explain each part of a sales order and a sales invoice.

117. Prepare sales orders.

118. Prepare sales invoices.

119. Compute the due date of sales invoices.

120. Record sales, merchandise returned, and cash received in a T account for a wholesale business.

121. Balance customers' accounts in the Accounts Receivable Ledger.

122. Prepare a schedule of Accounts Receivable.

123. Record charge sales of a wholesale business in a sales journal.

124. List and explain the steps used in posting from the sales journal to the customers' accounts in the Accounts Receivable ledger.

125. Post from the sales journal to the customers' accounts in the Accounts Receivable Ledger.

126. Record cash received from charge customers in the Cash Receipts Journal.

127. List and explain the steps used in posting from the Cash Receipts Journal to the Accounts Receivable Ledger.

128. Complete a sales problem consisting of the following:

    1. recording charge sales in the sales journal.

    2. recording cash received from a charge customer in the Cash Receipts Journal.

    3. posting from the journals to the customers' accounts in the Accounts Receivable Ledger.

    4. preparing a schedule of Accounts Receivable.

129. Explain what a credit memorandum is and what it is used for.

130. List and explain each part of the sales returns and allowance journal.

131. Record sales returns in the sales returns and allowances journal.

132. Post from the sales returns and allowances journal to the customers' accounts in the Accounts Receivable ledger.

133. Prepare statements of accounts that have beginning balances.

134. Complete sales problems that consist of the following:

1. recording transactions in the sales journal, sales returns and allowances journal, and the cash receipts journal.
2. post from the journals to the customers accounts in the Accounts Receivable ledger.
3. prepare a Schedule of Accounts Receivable.
4. prepare a statement of account.

IX. Payroll

Objective #9: The student will display knowledge of computing payrolls by completing the following suggested activities:

Activities

135. Read a time card and compute total hours worked.

136. Compute total wages of employees paid at an hourly rate.

137. Compute total wages of employees using the wage computation book.

138. Explain the meaning of the expression "overtime."

139. Compute overtime hours.

140. Compute total wages of workers paid at an hourly rate who worked overtime.

141. Compute total wages of workers paid at an hourly rate plus a bonus rate for overtime. Use the wages computation book.

142. Record time card information in a payroll book.

143. Explain briefly what the Federal Contribution Act is.

144. Explain the procedure taken in obtaining a social security card.

145. Compute the social security tax for an employee. Use the social security tax table.

146. Compute the social security tax for an employee. Use the social security tax table.

147. Explain what witholding taxes are and what they are used for.

148. Describe what a W-4 form is and demonstrate how it should be filled out.

149. Compute the workers witholding taxes. Use the Federal Income Tax Witholding Table.

150. Record in a payroll book all time card information, all deductions, and net pay of a group of employees.

151. Prepare a currency breakup.

152. Prepare a currency memorandum.

153. Record payroll information in the employees record cards.

154. Explain what W-2 form is and what it is used for.

155. Prepare W-2 form for individual employees.

156. Compute total social security tax deductions for a group of employees for a year.

157. Compute total witholding tax deductions for a group of employees for a year.

158. Explain what other deductions can be taken out of an employees pay.

159. Complete a payroll problem consisting of the following:

    1. compute total wages.
    2. compute all deductions.
    3. compute net pay.
    4. prepare a currency breakup.
    5. prepare a currency memorandum.

160. Complete a payroll project based on the Payroll Unit.

X. <u>Recording Receipts and Payments for a small retail business</u>

Objective #10: The student will display knowledge of recording receipts and payments for a small retail business by completing the following suggested activities.

Activities

161. Explain what an Income Statement is and what information can be obtained from it.

162. Prepare an Income Statement deriving either net income or net loss.

163. Compute the self-employment tax of individuals who work for themselves.

164. Record cash receipts and bank deposits of a small business into the Cash Receipts Journal.

165. Identify and explain each part of the Cash Payments Journal.

166. List and explain the steps used in recording cash paid out in the Cash Payments Journal.

167. Record cash paid out in the Cash Payments Journal.

168. Record a list of transactions to either the Cash Payments Journal or the Cash Receipts Journal.

169. Explain what a General Ledger is and what it is used for.

170. List and explain the steps used in posting from the Cash Receipts Journal to the General Ledger.

171. Post from the Cash Receipts Journal to the General Ledger.

172. List and explain the steps involved in posting individual items and totals from the Cash Payments Journal to the General Ledger.

173. Post from the Cash Payments Journal to the General Ledger.

174. Complete a problem consisting of recording transactions in a Cash Payment Journal and posting from the Cash Payment Journal to the General Ledger.

175. Pencil foot and balance the General Ledger.

176. Complete problems consisting of the following:

1. recording transactions to the Cash Receipts Journal and the Cash Payments Journal.

2. posting from the Cash Payments Journal and the Cash Receipts Journal to the General Ledger.

3. pencil footing the General Ledger and balancing it.

MAJOR OBJECTIVE:

THE STUDENT WILL DEMONSTRATE APPLICATION OF BASIC BOOKKEEPING PRINCIPLES LEARNED IN BOOKKEEPING I BY COMPLETING A PROJECT USING THE TEXTBOOK, FELLOW STUDENTS, AND THE TEACHER AS RESOURCES WITH 90% ACCURACY.

The student will complete a practice set which will review all of Bookkeeping I. In this practice set the student will:

Activities:

1. Open accounts in a general ledger using a chart of accounts as a source document.
2. Open accounts in an account receivable ledger using a schedule of accounts receivable as a source account.
3. Open accounts in an account payable ledger using a schedule of accounts payable as a source document.
4. Record opening balances in the general ledger using a post closing trial balance as a source document.
5. Identify a purchase invoice and record the purchase of merchandise on accounts as a debit to purchases and a credit to accounts payable in the combination journal.
6. Identify a sales invoice and record the sale of merchandise on accounts as a debit to accounts receivable and a credit to sales in the combination journal.
7. Write checks to pay invoices when directed. All checks must be written accurately in proper legal form.
8. Deduct each check written from the checkbook balance and compute the new checkbook balance with 100% accuracy.
9. Record each check in the appropriate columns of the combination journal.
10. Recognize and record checks received from customers and record them accurately in the combination journal.
11. Analyze cash register tapes for cash overages and shortages in the checkbook and as cash sales in the combination journal.

12. Recognize credit memorandums issued to customers and record them in the combination journal as a debit to sales returns and allowances and a credit to accounts receivable.

13. Differentiate between a credit memorandum issued by his employer and a credit memorandum issued to his employer.

14. Record the credit memorandum in the combination journal as a debit to accounts payable and a credit to purchase returns and allowance.

15. Prepare a bank reconciliation by:

    (a) arranging canceled checks in numerical order.

    (b) comparing canceled checks with check stubs to identify outstanding checks.

    (c) comparing deposits on bank statements with checkbook deposits to detect outstanding checks.

    (d) Adding outstanding checks to the checkbook balance.

    (e) adding outstanding deposits to the bank balance.

    (f) deducting service charges from checkbook balance and recording the service charge in the combination journal.

Prepare a payroll by:

16. Filling in earning records for each employee.

17. Recording the payroll schedule in the payroll register.

18. Totaling and proving the payroll register.

19. Issuing a check to the Net Pay Total of the payroll register.

20. Recording the employees' payroll taxes in the Combination Journal.

21. Totaling, proving, and ruling the columns of the journal.

22. Proving the cash balance.

23. Posting from the combination journal the items that are to be posted individually.

24. Posting the total of the special columns.

Do the work at the end of the financial period by:

25. Preparing a schedule of accounts payable.

26. Preparing a schedule of accounts receivable.

27. Completing each employee's earning records.

28. Completing an 8 column worksheet with adjustment for bad debts, merchandise inventory, supplies, prepaid insurance, and depreciation.

29. Preparing an income statement, capital statement, and a balance sheet from the information given on the worksheet.

30. Recording the adjustment from the worksheet in the combination journal.

31. Recording the closing entries in the combination journal.

32. Posting the adjusting and closing entries to the general ledger.

33. Ruling accounts in the general ledger that are closed.

34. Ruling and balancing open accounts.

35. Preparing a post closing trial balance.

MAJOR OBJECTIVE :

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE PRINCIPLES OF DEPARTMENT AND PAYROLL ACCOUNTING BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

Activities:

1. Recognize the need for recording sales and purchases on a department basis in certain type of merchandise operations such as gasoline stations and supermarkets.
2. List the journals (Purchases, Purchase Returns and Allowances, Sales, and Sales Returns and Allowances) in which books are kept on a departmental basis.
3. State the advantages of keeping records on a departmental basis.
4. Analyze a creditor's account in the accounts payable ledger.
5. Record purchase of merchandise on account on a departmental basis.
6. Prove and rule the departmental purchases journal.
7. Post to a creditor's account in the accounts payable ledger.
8. Post the totals of the departmental purchase journal.
9. Define in writing the meaning of freighting or transportation on purchases.
10. State the methods of recording freight-in in the purchase journal.
11. Analyze the purchase returns and allowance journal.
12. Describe a credit memorandum received by a firm for damaged or unsatisfactory goods.
13. Record departmental purchase returns and allowances.
14. Post the total of the purchase returns and allowance journal to the general ledger.
15. Post to creditors' accounts in a account payable ledger from the purchase returns and allowance journal.

16. Give an example of a sales slip for a sales on account.

17. Describe a sales journal in which the sales account has been divided on a departmental basis.

18. Record entries in a departmental sales journal.

19. Post from the departmental sales journal to customers accounts in the accounts receivable ledger.

20. Prove, rule, and post the departmental sales journal to the general ledger.

21. Complete a teacher-made test on activities 1 to 20 with 80% accuracy on departmental cash receipt records.

22. Diagram the flow of a cash receipts transaction from the immediate record (check or cash register tape) to the final posting.

23. Recognize the importance of recording cash receipts on a departmental basis.

24. Analyze the departmental cash receipts journal.

25. Record entries in the appropriate columns of the cash receipts journal.

26. Recognize the necessity of posting payments daily to the customer's accounts in the accounts receivable ledger.

27. Prove the total of the cash receipts journal.

28. Post the totals of the cash receipts journal to the appropriate accounts in the general ledger.

29. Prepare a schedule of accounts receivable using the accounts receivable ledger as a source document.

30. Compare the total of the schedule of accounts receivable to the balance to the accounts receivable accounts in the general ledger to prove the accuracy of each ledger.

31. Complete a project on activities 17 to 31 with 80% accuracy using no resource material.

32. Diagram the flow of a cash payments transaction from the check stub to the cash payments journal to the general ledger and accounts payable ledger.

33. Recognize the importance of recording of daily posting of the general debit and the accounts payable debit columns to the cash payments journal.

34. Analyze the cash payments journal with special attention to discount on purchases on a departmental basis.

35. Prove the accuracy of the cash balance by adding the cash debit from cash payment to the beginning cash balance and subtracting the cash credit from cash payments.

36. Prove the totals of the cash payments journal.

37. Post the totals of the cash payments journal to the appropriate general ledger accounts.

38. Define in writing the meaning and function of a schedule of accounts payable.

39. Prepare a schedule of accounts payable using the accounts payable ledger as a source document.

40. Define in writing the meaning and function of a petty cash fund.

41. List and explain the steps necessary in establishing a petty cash fund.

42. Explain the procedure for making payments from a petty cash fund.

43. List the steps necessary to replenish a petty cash fund.

44. Describe the importance and function of a bank statement.

45. Reconcile a bank statement.

46. Complete a project on activities 33 to 45 with 80% accuracy using no resource material.

47. Explain the necessity of keeping accurate and detailed payroll records.

48. State the importance of each employee of a business having a social security card.

49. List the information generally contained on employer personnel record cards.

50. Define in writing the meaning of an "exemption" for Federal Income Tax purpose.

51. Analyze the payroll time card.

52. Complete a payroll time card.

53. Use an income tax withholding table.

54. Prepare an employee's earning record using the payroll time card as a source document.

55. Prepare a payroll check using the payroll register as a source document.

56. Use a social security wage tax table.

57. Record the employee's payroll tax liabilities using the payroll register as a source document.

58. Compute the employer's contribution for payroll taxes.

59. Record the journal entry for the employer's payroll taxes.

60. Complete a teacher-made test on activities 47 to 60 with 80% accuracy using no resource material.

MAJOR OBJECTIVE:

THE STUDENT WILL APPLY KNOWLEDGE OF PARTNERSHIP FORMATION, ACCRUING INCOME, AND FIXED ASSETS BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Fixed Assets

Objective #1: The student will demonstrate application of computing fixed assets by completing the following suggested activities:

Activities:

1. Define in writing the meaning of fixed assets.
2. Define in writing the meaning of depreciation of fixed assets.
3. Define in writing the meaning of the term "salvage value" as it relates to depreciation.
4. Calculate straight line depreciation by using the formula: Cost salvage value÷ no. of periods-depreciation expense forthe periods.
5. Calculate the book value of an asset using the formula: cost-accumulated depreciation-book value.
6. Record the depreciation of an asset in general journal form.
7. Post the adjusting entry for depreciation to the appropriate general ledger account.
8. Record the adjusting entry to account for the discarding of a full depreciation fixed asset.
9. Record the discarding of a fixed asset which has a book value resulting in a loss on a fixed asset.
10. Record the selling of a fixed asset at book value which results in a price which is higher than the assets book value which results in a gain on trading disposal of a fixed asset.

II. Trading in a fixed asset

Objective #2: The student will demonstrate application of trading in a fixed asset by completing the following suggested activities:

Activities:

11. Recognize the importance of understanding the Internal Revenue tax regulation which affect the recordings of trade-ins of fixed assets.

12. Record the purchase of a new fixed asset with a trade-in allowance for an old fixed asset.

13. Define in writing the meaning of depletion.

14. Define in writing the meaning of the term wasting assets.

15. Complete the depletion to a wasting asset using the formula: Cost of the wasting asset ÷ estimate tons in gallons available of the wasting asset-depletion expense per ton or gallon of the wasting asset.

16. Record the journal entry necessary to record depletion.

III. Bad Debts

Objective #3: The student will demonstrate application of the principles of bad debts by completing the following suggested activities:

Activities:

17. Recognize the importance of developing a systematic method of anticipating losses due to bad debts (uncollectable customer accounts).

18. Determine the estimated bad debts using one of the following bases: (a) total sales, (b) sales on account, (c) accounts receivable at end of the fiscal year, (d) accounts receivable past due at the end of the fiscal year.

19. Record the adjusting entry for bad debts expense.

20. Write off an uncollectable account against the allowance for bad debts accounts.

21. Record the collecting of a bad debt which had previously been written off as uncollectable.

22. Demonstrate the use of the allowance account on the balance sheet.

23. Recognize that accounts of like nature may be grouped together on a balance sheet.

24. Define current asset and fixed asset.

25. Identify and label current assets and fixed assets from a list of various accounts with 100% accuracy.

26. Complete a teacher-made test on activities 1 to 25 with 80% accuracy using no resource material.

IV. Accrued Income and Accrued Expenses

Objective #4: The student will demonstrate application of the principles of accrued income and accrued expenses by completing the following suggested activities:

Activities:

27. Distinguish between accounting on a cash basis and accounting on an accrual basis.

28. Define and give examples of accrued income.

29. Record the adjusting entry for accrued income by debiting the appropriate income account.

30. Describe the effect of the accrued income adjustment on the Income Statement and the Balance Sheet.

31. Record the closing entry for accrued income.

32. Explain the need for a reversing entry following the closing of the books, for the accrued income adjustments.

33. Record the reversing entries for accrued income adjustments.

34. Post the reversing entries for accrued income to the general ledger.

35. Describe the effects of the reversing entries for accrued income on the general ledger accounts.

36. Define and give examples of accrued expenses.

37. Record adjusting entries in the general journal by debiting the appropriate expense accounts and crediting the appropriate current liability accounts.

38. Record the closing entries for accrued expenses.

39. Recognize the reversing entries for accrued expense.

40. Recognize and explain the need for a reversing entry for accrued expenses.

41. Record the reversing entries for accrued expense.

42. Complete a teacher-made test on activities 27 to 41 with 80% accuracy using no resource materials.

43. Record the adjusting entry when prepaid expenses are recorded initially as assets.

44. Define and give examples of prepaid expenses.

45. Recognize that prepaid expenses may also be recorded initially as expenses.

46. Describe the effect of prepaid expenses on the financial reports.

47. Record the adjusting entries for a prepaid expense which were initially recorded as assets.

48. Recognize the need for a reversing entry when prepaid expenses are initially recorded as an expenses income collected in advance.

49. Record the receipt income collected in advance when it is treated initially as a liability.

50. Define and give examples of income collected in advance.

51. Record the adjusting entry for income collected in advance which has been treated as a liability when it was initially recorded.

52. Recognize that income collected in advance may be recorded as income when it is initially received.

53. Record the adjusting entry for income received in advance which has initially been treated as income.

54. Recognize and explain the need for a reversing entry when income received in advance has been recorded initially as income.

55. Complete a teacher made test on activities 43 to 54 with 80% accuracy using no resource material.

V. Formation of Partnership

Objective #5: The student will demonstrate application of the steps involved in forming a partnership by completing the following suggested activities:

Activities:

56. Define and give examples of the partnership type of business organization.

57. List and explain the advantages of the partnership form of business organization.

58. Define and explain the necessity for the articles of co-partnership.

59. Record the opening entries for investments of cash and other assets by each of the members of a new partnership.

60. Record the entry for the admission of a new partner into an existing partnership with no increase in proprietorship.

61. Record the entry for the admission of a new partner into an existing partnership with an investment which is less than equal to the investment of the other partners.

62. Record the entry for the admission of a partner with an interest in the partnership which is greater than his investment.

63. Complete a teacher-made test on activities 55 to 62 with 80% accuracy using no resource materials.

VI. Profit and losses of partnerships.

Objective #6: The student will demonstrate application of profits and losses of partnerships by completing the following suggested activities:

Activities:

64. Prepare a worksheet given a trial balance or the information contained in activities 1 to 69.

65. Prepare an income statement using the worksheet prepared in activity 70 as a source document.

66. Prepare a distribution of net income statement give the worksheet in activity 70 and an article of copartnership as a source document.

67. Prepare a balance sheet given the worksheet prepared for activity 70 as a source document.

68. Prepare a capital statement given the worksheet prepared for activity 70 and the distribution of net income statement prepared in instruction 72 as a source document.

69. Record in the general journal the adjusting entries using the adjustments columns of the worksheet prepared in activity 70 as a source document.

70. Record the necessary closing entries in the general journal using the income statement columns of the worksheet prepared in activity 70 as a source document.

71. Post the adjusting and closing entries to the general ledger using the work prepared in activity 75 and 76 as a source document.

72. Prepare reversing entries using the information prepared for activity 75 as a source document.

73. Prepare a post closing trial balance using the general ledger as a source document.

74. Post the reversing entries to the general ledger.

75. Complete a project which reveiws activities 1 to 80 with 90% accuracy using no resource material.

76, Complete a practice set for a partnership in which it will review the accounting principles learned. The practice set will take approximately 6 weeks to complete.

77. Record entries in the following journals: Sales, Purchases, Cash Receipts, Cash Payments, General and Employee Earning Records.

78. Post to the following ledgers: General Accounts, Receivable and Accounts Payable.

79. Prepare the following statements: Schedule of Accounts Receivable and Payable, Eight-Column Departmental Work Sheet, Departmental Statement of Gross Profit, Income Statement, Distribution of Net Income, Capital Statement, Balance Sheet, Post-Closing Trial Balance.

80. Complete this project with 90% accuracy using the textbook, class notes, classmates, and teacher as source material and resource people.

81. Recognize the importance of careful control over the cash disbursements of a business.

82. Recognize that a system of cash disbursements must fix responsibility for payments and insure accuracy.

83. Recognize that a form called a "voucher" is used by a larger business to control cash payments.

84. List the steps in the system set up to record the voucher.

85. Verify the accuracy of invoices received by a business.

86. Prepare a voucher for a verified invoice.

87. Record a voucher in the voucher register.

88. Analyze the entries in the voucher register.

89. Post the entries for the voucher register to the general ledger.

90. Record the payment of an invoice in the voucher register.

91. Record checks for voucher payments in the check register.

92. Analyze the check register.

93. Post entries for the check register to the general ledger.

94. Record the payment of a payroll, when the voucher register is used.

95. Record petty-cash transactions when the voucher register is used.

96. Record Purchase Returns and Allowances when the voucher register is used.

97. Record partial payments when the voucher register is used.

98. List 4 advantages of the voucher system.

99. List 3 disadvantages of the voucher system.

106. Complete a teacher made test on activities 87 to 105 with 70% accuracy using no resource materials.

VII. Inventory Control and Valuation.

Objective #7: The student will demonstrate application of inventory control and valuation by completing the following suggested activities:

Activities:

107. Define in writing the meaning of the term "merchandise inventory."

108. Recognize the importance of careful control of merchandise inventory.

109. List the effect of a merchandise inventory that is smaller than is necessary.

110. List the effects of a merchandise inventory that is larger than is needed.

111. List the two principal methods of determining quantity of a merchandise inventory.

112. Define in writing the meaning of the term "perpetual inventory."

113. Record perpetual inventory information on a stock record card.

114. List 2 methods of checking the accuracy of the perpetual inventory and the physical inventory.

115. Determine the value of an inventory at cost or market value whichever is lower.

116. Determine the value of inventory from invoices and catalogs.

117. Determine the value of an inventory from price tags attached to the merchandise.

118. Determine the value of an inventory using the first-in, first-out method.

119. Determine the value of an inventory using the last-in, first-out method.

120. Estimate the value of an inventory using the retail method.

121. Complete a teacher-made test with 80% accuracy on activities 107 to 120 using no resource material.

122. Point out the relationship of taxes to accounting.

123. Compute a sales tax based on a certain percentage of each sale.

124. Record sales taxes on charge sales which do not include transportation charges.

125. Record sales taxes on charge sales which do include transportation charges.

126. Record sales taxes on cash sales.

127. Compute a cash discount when sales taxes are involved.

128. Record sales taxes on sales returns and allowances.

129. Define in writing the meaning of the term "excise tax."

130. Differentiate between real property and personal property.

131. Define in writing the meaning of the term assessed value as it applies to property taxes.

132. Compute a property tax bill when supplied with the assessed value of property tax and the tax rate expressed in dollar per 1000 assess value.

133. Record the adjusting entries for accrued property taxes.

134. Differentiate between the Federal Income tax rates which applies to sale proprietorships and partnerships and those which apply to corporations.

135. Record the actual payment of property taxes.

136. Record partnership income tax return using a U.S. Treasury department form 1065.

137. Complete a teacher-made test with 80% accuracy on activities 122 to 136 using no resource materials.

MAJOR OBJECTIVE:

THE STUDENT WILL APPLY KNOWLEDGE OF THE FORMATION OF A CORPORATION, RECORDING TRANSACTIONS OF A CORPORATION, AND WORK AT THE END OF A FISCAL PERIOD OF A CORPORATION BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

Activities:

1. Define in writing the meaning of the term "corporation."
2. Define in writing the meaning of the term "share of stock."
3. Define in writing the meaning of the term "board of directors."
4. Describe the function of the proprietorship account called Capital stock.
5. Describe the function of the Retained Earnings account of a corporation.
6. List four advantages of the corporation form of business organization for the stockholder.
7. List three advantages of the corporation form of business organization.
8. List four disadvantages of the corporation form of business organization.
9. Define in writing the meaning of the term "authorized capital stock."
10. Define in writing the meaning of the term "common stock."
11. Define in writing the meaning of the term "preferred stock."
12. Distinguish between par value stock and no-par value stock.
13. Define in writing the meaning of the term "cumulative preferred stock."
14. Define in writing the meaning of the term "non-cumulative stock."
15. Define in writing the meaning of the term "participating preferred stock."

16. Define in writing the meaning of the term "non-participating preferred stock."

17. Define in writing the meaning of the term "issue value" in relation to common stock.

18. Define in writing the meaning of the term "book value" in relation to common stock.

19. Define in writing the meaning of the term "market value" in relation to common stock.

20. Describe the steps which must be followed in the formation of a corporation.

21. List the seven items which a corporate charter usually contains.

22. List the function of a corporate minute book.

23. Calculate the dividends on common stock given:

    a. the number of shares of common stock outstanding.

    b. the number of shares of preferred stock outstanding.

    c. the percentage of the corporate net income which is paid out in dividends.

    d. the fact that the preferred stock is non-cumulative and non-participating.

24. Calculate the dividends on common stock given the information in objective 23 a, b, c, and the fact that the preferred stock is cumulative and non-participating.

25. Calculate the dividends on common stock given the information in objective 23 a,b, c, and the fact that the preferred stock is cumulative and fully participating.

26. Complete a teacher made test on activities 1 to 25 with 80% accuracy using our resource material.

27. Record the cash received for Capital Stock in the cash receipts journal.

28. List the information which is normally recorded on a stock certificate.

29. Record entries in the stockholder's ledger.

30. Record the paying of organization costs in the cash payments journal.

31. Define in writing the meaning of the term "intangible assets."

32. Record the entry for the cash purchase of the assets of a business in the general ledger.

33. Define in writing the meaning of the term "goodwill" when it is applied to the purchase of a corporation.

34. Record the entry for subscriptions receivable in the general ledger.

35. Record the entry for cash received on a stock subscribed account in the general journal.

36. Record the entry to close the capital stock subscribed account in the general journal.

37. Record entries for the issuing or surrending of stock in the stock transfer book.

38. Record the entry for the purchase of treasury stock in the cash payments journal.

39. Record the entry for the sale of treasury stock in the cash receipts journal.

40. Record the entry for the sale of corporate bonds in the cash receipts journal.

41. Record the entry for the payments of semi-annual interest on bonds in the cash payments journal.

42. Record the entry for the payment to a trustee for a bond sinking fund.

43. Record the entry for the retirement of a bond issue in the general ledger.

44. Complete a teacher-made test on activities 27 to 43 with 80% accuracy using no resource material.

45. Prepare the adjustment for writing off Goodwill against the Retained Earnings account in the adjustments columns of the eight column worksheet.

46. Calculate the amount of the federal income tax using the current rate supplied by the Federal Government.

47. Record the adjustment for the Federal Income taxes in the adjustment columns of the eight columns worksheet.

48. Prepare a formal income statementfor a corporation making the changes necessary to provide for organization expenses and Federal Income Taxes.

49. Prepare a balance sheet for a corporation making the changes necessary to provide for Intangible Assets and new proprietorship accounts such as Capital Stock and Retained Earnings.

50. Record the closing entries for a corporation in the general journal using an eight column worksheet as a resource document.

51. Record the adjusting entries for a corporation in the general journal using an eight column worksheet as a resource document.

52. Record the reversing entry for Federal Income taxes in the general journal.

53. Record the entry for the declaration of dividends in the general journal.

54. Prepare a balance sheet for a corporation with two capital stock accounts.

55. Prepare a balance sheet for a corporation which has its own deficit for the fiscal period.

56. Complete a worksheet with adjustments for a corporation given a trial balance with 100% accuracy using no resource material.

57. Complete the financial reports of a corporation given a complete eight-column worksheet with 100% accuracy using the textbook as a resource document.

58. Explain the need for a detailed system of determining the cost of making each article produced by a manufacturer.

59. Define in writing the meaning of the term "direct materials" when used in relation to manufacturing cost.

60. Define in writing the meaning of the term "direct labor" in relation to manufacturing costs.

61. Define in writing the meaning of "factory overhead" in relation to manufacturing costs.

62. Discuss the need for a perpetual inventory for direct material in order to prevent the entire factory process from being interrupted due to material shortage.

63. Describe the items which should be enclosed in an adequate materials ledger.

64. Record the direct materials ordered and received in the direct materials ledger.

65. List the information which should be included in a direct material requisition.

66. Record the materials requisition in the direct materials ledger.

67. Record the direct materials on the cost sheet.

68. Record the direct labor costs on cost sheets.

69. Define the meaning of the term "factory overhead" when used in relation to manufacturing costs.

70. Calculate the amount of factory overhead to be applied to specific costs sheets for a job order.

71. Define the term finished goods when used in relation to manufacturing costs.

72. Record the entries for the transfer of finished goods in the finished goods ledger.

73. Record entries in the voucher register of a manufacturing business.

74. Complete a teacher-made test on activities 62 to 74 with 80% accuracy using no resource materials.

75. Post the entries which summarize the purchase of direct materials using the voucher register as a resource document.

76. Record the entry to record a payroll which includes direct and indirect labor in the general journal.

77. Record the entry for the total direct materials requisitions for the month.

78. Record the entry for the direct labor for the month in the factory overhead account.

79. Record the entry for the actual overhead expense for the month in the factory overhead account.

80. Record the entry for the applied overhead for the month.

81. Record the entry to close the factory overhead account when there is overabsorbed overhead.

82. Record the entry to close the factory overhead account when there is underabsorbed overhead.

83. Record the entry in the general ledger for finished goods manufactured during the month.

84. Prepare a cost of goods manufactured statement using the appropriate accounts in the general ledger of a manufacturer as a source document.

85. Prepare an income statement of a corporation which incorporates the information from a cost of goods manufactured statement.

86. Prepare a balance sheet for a manufacturing business which has the changes necessary to account for the inventories of a manufacturer.

87. Complete a practice set for a manufacturer which will review the information learned in levels 3 and 4. The practice set will take approximately 5 weeks to complete.

88. Record entries in the general journal, sales journal, cash receipts, journal, check register, and voucher register.

89. Post the job cost ledger, finished goods ledger, accounts receivable ledger, and general ledger.

90. Prepare the following statements: Cost of Goods Manufactured Income, Balance Sheet, Post-Closing Trial Balance, Schedule of Goods in Process, Schedule of Finished Goods, Schedule of Stores Ledger.

91. Compete this project with 90% accuracy using textbooks, class notes, classmates and teachers as resource material and resource people.

BUSINESS TYPING II: CENTERING

MAJOR OBJECTIVE 1:

THE STUDENT WILL RECEIVE KNOWLEDGE OF INTER-RELATED DISCIPLINES BY CORRECTING SPELLING ERRORS ON MATERIAL FROM WHICH HE TYPES AS INDICATED BY SUCCESSFUL WORK PROOFREAD BY THE TEACHER.

MAJOR OBJECTIVE 2:

THE STUDENT WILL VALUE PERSONAL RESPONSIBILITY BY KEEPING HIS MATERIALS TOGETHER AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 3:

THE STUDENT WILL DISPLAY APPLICATION OF ORGANIZATIONAL SKILLS THROUGH FILING AND MAINTAINING DAILY ASSIGNMENTS AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 4:

THE STUDENT WILL DISPLAY AN APPLICATION OF SELF-RELIANCE BY WORKING ON HIS OWN EVALUATION BY THE TEACHER.

MAJOR OBJECTIVE 5:

THE STUDENT WILL DISPLAY COMPREHENSION OF GOOD WORKING HABITS BY COMPLETING DAILY ROUTINE TASKS AS EVALUATED BY A CHECKLIST MAINTAINED BY THE STUDENT AND THE TEACHER.

MAJOR OBJECTIVE 6:

THE STUDENT WILL TYPE AT LEAST 5 TIMED WRITING FOR 5 MIN. EACH WITH A MINIMUM SPEED OF 35 GROSS WORDS A MINUTE.

Objective #1: The student will demonstrate application of the principle of centering by completing the following suggested activities:

Activities:

1. Center a word horizontally using the back-spacing method on a full sheet (8 1/2" by 11") or half sheet (8 1/2" by 5 1/2") piece of paper.

2. Center a word horizontally using the mathematical method on a full sheet (8 1/2" by 11") or a half sheet (8 1/2" by 5 1/2") piece of paper.

3. Center a group of words using the back-spacing method on a whole sheet or a half sheet of paper.

4. Center a group of words using the mathematical method on whole sheet or a half sheet of paper.

5. Center a line of words vertically using the roller to count off from middle of paper on a full sheet or a half sheet of paper.

6. Center a line of words vertically using the mathematical method on a full sheet or a half sheet of paper.

7. Center several lines of words vertically using the roller to count off from middle of paper on a full sheet or a half sheet of paper.

8. Center several lines of words vertically using the mathematical method on a full sheet or a half sheet of paper.

9. Arrange words or groups of words horizontally by visual estimate so that the left and right margins are even on a full sheet or a half sheet of paper.

10. Arrange a line or several lines of words vertically by visual estimate so that the top and bottom margins are approximately even.

11. Recognize that an odd letter in a word is dropped rather than counted in the back-spacing process in computing the point at which a word is typed.

12. Recognize that an odd line of typing is dropped rather than counted in the vertical computation process to determine at what point a line is typed.

13. Recognize that in centering words horizontally the space between words is also counted in the computation process to determine at which point a word is typed.

14. Recognize that in centering several lines of words vertically the blank lines between the typed lines are counted to determine an even top and bottom margin.

15. Distinguish between single, double, and triple spacing.

16. Distinguish between a typewritten line and a blank line.

17. Indicate spaces in terms of horizontal centering.

18. Indicate lines in terms of vertical centering.

19. Distinguish between lines available on a piece of paper and lines of typing on a piece of paper.

20. Subtract the typewritten lines from the available lines and divide by 2 to get exact vertical placement.

21. Identify center point on a typewriter.

22. Recognize that by moving the paper guide, center point changes depending on the placement of the paper guide.

23. Realize that the standard place of the paper guide is at zero.

24. Realize that by placing the paper guide at zero, the center point of machine is 42 (on a pica typewriter) and 51 (on an elite typewriter).

25. Distinguish between a pica typewriter and an elite typewriter.

26. Convert spaces on the typewriter into inches on a ruler.

27. Convert lines on a typewriter into inches on a ruler.

28. Recognize that the standard size piece of paper is 8 ½" wide.

29. Recognize that the standard size piece of paper is 11" long.

30. Determine that the standard size piece of paper holds 85 typewritten spaces across.

31. Determine that the standard size piece of paper holds 66 typewritten lines down.

32. Show that 10 typewritten letters equals 1" on a ruler.

33. Show that 6 typewritten lines equals 1" on a ruler.

34. Measure in inches any size paper on a ruler and convert those inches into spaces and lines on a typewriter.

35. Conclude that by knowing how to convert typewritten spaces and typewritten lines on a typewriter into inches on a ruler, you can type any typewritten material on any size piece of paper.

36. Count the total lines to be centered including lines left blank.

37. Subtract the total lines needed for the copy from 66 (a full sheet) or 33 (a half sheet).

38. Divide the result by 2 to get top and bottom margins.

39. Begin to type on the next line down from the number to be left in the margin.

40. Insert the paper so that the left edge of the paper is resting against the paper guide, making sure that the paper guide is at zero so that center point on the typewriter is 42 on the aligning scale.

41. Position the carriage indicator at the centering point.

42. Set a tab stop at the center point.

43. Backspace once for each 2 strokes in the line to be centered, discounting a leftover letter or stroke at the end of a line.

44. Begin to type where the backspacing ends.

45. Use the tab bar and tabulate to the center of the paper to backspace for centering the next line.

46. Continue in the above-mentioned manner until all lines have been centered.

47. Recognize that titles are typed in solid capital letters.

48. Recognize that one blank line is left after a title when single spacing a problem.

49. Recognize that 2 blank lines are left after a title when double spacing a problem.

50. Conclude that the reason for leaving at least one blank line after the title is to separate the title from the main body of a problem.

51. Distinguish between a title and a sub-title.

52. Realize that one blank line is left between the title and sub-title.

53. Realize that the sub-title is typed using initial capital letters.

54. Conclude that after a sub-title at least one blank line is left before typing the body of the problem.

55. Center a paragraph as a whole rather than centering each line in the paragraph.

56. Select a definite line length to be used in centering a paragraph by taking the number of spaces in the longest line of the paragraph and setting a left margin according to that line.

57. Distinguish between block centering and centering each individual line.

58. Recognize that when several lines or words are to be listed, they are to be centered as a block.

59. Recognize that in block centering, the longest item in the list is selected and backspaced from center and the margin stop is to be set at the point at which the backspacing is stopped.

60. Conclude that in block centering, the list is typed with each word beginning at the margin stop.

61. Spread words (spread centering) for extra display impact.

62. Identify spread centered words by leaving one blank space between each letter in the word.

63. Recognize that in spread centering, one blank space is left between each letter in the word and 3 blank spaces are left between words.

64. Become aware of the fact that individual progress is occurring daily.

65. Be relieved of pressure of competition by having to keep up with the rest of his peers as in a traditional setting he would have to keep up.

66. Discuss with classmates the solution to a problem.

BUSINESS TYPING II: TABULATIONS

MAJOR OBJECTIVE 1:

THE STUDENT WILL RECEIVE KNOWLEDGE OF INTER-RELATED DISCIPLINES BY CORRECTING SPELLING ERRORS ON MATERIAL FROM WHICH HE TYPES AS INDICATED BY SUCCESSFUL WORK PROOFREAD BY THE TEACHER.

MAJOR OBJECTIVE 2:

THE STUDENT WILL VALUE PERSONAL RESPONSIBILITY BY KEEPING HIS MATERIALS TOGETHER AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 3:

THE STUDENT WILL DISPLAY APPLICATION OF ORGANIZATIONAL SKILLS THROUGH FILING AND MAINTAINING DAILY ASSIGNMENTS AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 4:

THE STUDENT WILL DISPLAY AN APPLICATION OF SELF-RELIANCE BY WORKING ON HIS OWN AS EVALUATED BY THE TEACHER.

MAJOR OBJECTIVE 5:

THE STUDENT WILL DISPLAY COMPREHENSION OF GOOD WORKING HABITS BY COMPLETING DAILY ROUTINE TASKS AS EVALUATED BY A CHECKLIST MAINTAINED BY STUDENT AND THE TEACHER.

MAJOR OBJECTIVE 6:

THE STUDENT WILL TYPE AT LEAST FIVE (5) TIMED WRITINGS FOR 5 MIN. EACH WITH A MINIMUM SPEED OF 35 WORDS PER MINUTE.

Objective #1: The student will demonstrate application of the principles of setting up tabulations by completing the following suggested activities:

Activities

1. Review the principles of vertical and horizontal centering because tabulation consists of centering material.
2. Identify a column as a group of words typed one underneath the other, all starting at the same point at the left.
3. Describe tabulation as the typing of tables or columns.
4. Recognize that each column usually contains a column heading.
5. Define a "column heading" as the title of a column which tells what is in that particular column.

6. Realize that each tabulation problem has a main heading.

7. Recognize that the Main Title and the Main Heading are 2 different terminologies meaning the same thing.

8. Realize that each tabulation problem has sub-titles or subheadings.

9. Conclude that the title of the tabulation problem is always typed in solid capital letters.

10. Conclude that the sub-title of a tabulation problem is typed with initial capital letters.

11. Identify the basic parts of a table.

12. Describe the main title of a tabulation problem as that which identifies the table.

13. Describe the sub-title as giving more information about the table.

14. Type the sub-title a double space below the title.

15. Capitalize principle words in the sub-title.

16. Arrange the sub-title on more than one line if it is a long sub-title.

17. Type the sub-title using 2 lines if necessary, single spacing the lines.

18. Recognize that column headings are centered above the column.

19. Realize that column headings are preceded by 2 blank lines.

20. Realize that column headings are followed by 1 blank line.

21. Underscore the column headings.

22. Identify the body of the tabulation problem as consisting of the columns.

23. Recognize that the body of a tab problem is centered horizontally and vertically.

24. Recognize that usually 6 or 8 spaces are left between columns.

25. Recognize that the body is commonly single spaced.

26. Realize that to facilitate horizontal reading of the table, the columns may be double spaced or arranged with lines in groups.

27. Identify a column as a listing in a table.

28. Choose the key word in a column as being the longest word.

29. Recognize that if the column heading is the longest word in the column, then the column heading is to be considered the key word.

30. Recognize that word columns align at left.

31. Recognize that number columns align at right.

32. Learn the basic steps in vertical placement of tables.

33. Allow a double space between the main heading and the sub-heading.

34. Allow a double space after a main heading if a sub-heading is not used and if the tabulation problem is to be single spaced.

35. Allow a triple space after the main heading if a sub-title is not used and if the tabulation problem is to be double spaced.

36. Allow a triple space after the sub-heading when the main heading and sub-heading are both used.

37. Allow a double space after columnar headings (when used).

38. Estimate vertical centering by visual judgment.

39. Learn the basic steps in horizontal placement of tables.

40. Move the margin stops to the ends of the scale and clear all tab stops.

41. Arrange the columns horizontally on the sheet by backspacing from center 1 space for each 2 spaces in the longest line (or key line in each column).

42. Backspace 1 space for each 2 spaces to be left between columns.

43. Recognize that when an extra space occurs at the end of a column, this space is to be carried forward to the next column.

44. Recognize that if the last column ends with an extra space, this extra space is to be ignored in the computation process.

45. Set the margin stop at the point to which the the backspacing for each column ends and at the point to which the backspacing for the spaces between columns ends.

46. Space forward from the left margin stop 1 space for each stroke in the longest line in the first column and for each space to be left between the first and second column.

47. Set a tab stop at this point for the second column.

48. Follow a similar procedure for any additional columns.

49. Recognize that usually an even number of spaces is left between columns.

50. Recognize that the number of spaces to be left between columns is governed by the space available, the number of columns used, and the requirement of ease of reading.

51. Recognize that to center a column heading above a column, you will space in from the left side of the column 1 space for every 2 strokes in the longest line in the column and wherever that spacing stops, that is where the backspacing begins for the column heading.

52. Underscore the word Average or Total (whichever is appropriate) when a table has an Average or Total line.

53. Type the word AVERAGE or TOTAL in solid capital letters.

54. Place the word AVERAGE or TOTAL at the left edge of the table.

55. Align all decimal points in a column containing money amounts.

56. Align the dollar signs in a column typing the first

dollar sign with the first amount to appear in the column and typing the second dollar sign in the total line of the column aligning it with the top dollar sign.

57. Distinguish between a ruled table and an open table.

58. Identify a ruled table as one which is prepared with ruled lines of underscores to separate the parts of the table.

59. Leave one blank line above and below each ruled line.

60. Recognize that in a ruled table, column headings are not underscored.

61. Extend the ruled lines to the full width of the table.

62. Distinguish between a ruled table and a boxed table.

63. Identify a boxed table as one with both vertical and horizontal typed lines.

64. Recognize that in a boxed table lines divide the columns and headings but do not cross in the sides.

65. Recognize that once the lines are typed horizontally, the paper is to be taken out of the machine and re-inserted length-wise so that the lines can be typed going down as well as across the table.

66. Recognize that the horizontal lines should extend a quarter inch beyond the two sides of the table.

67. Realize that the vertical line should be centered within the amount of blank spaces left between the columns.

68. Identify a "Braced Heading" as one which is centered above 2 or more columns.

69. Arrange a ruled table or a boxed table so that the words between the underscores are centered within the underscored lines. After typing the underscore, leave one blank line and type on the next line. After you type the line with the words on it, single space and make your underscore: Example:

_____ typed line, then double space

line of words type words, then single space

_____

70. Arrange on ruled forms a purchase order and/or sales invoice.

71. Work independently, progressing at his own rate of speed until the completion of the tabulation project.

72. Organize his own work daily, developing a good sense of organizational skills.

73. Rely upon his own judgment in typing individual tab problems as to set-up.

74. Make decisions relative to single spacing or double spacing tab problems.

75. Chart his own progress daily, showing how much time it takes him to type a tab problem.

Objective #2: The student will apply the principles of tabulation by arranging a problem, researched by the student, in column form without the aid of textbooks or teacher assistance. Evaluation will be teacher-made.

Objective #3: The student will apply the principles of tabulation by taking a one-period tabulation test. Evaluation will be teacher-made.

BUSINESS TYPING II
BUSINESS LETTERS, CARBON COPIES, ENVELOPES

BUS 19 p. 1

MAJOR OBJECTIVE 1

THE STUDENT WILL RECEIVE KNOWLEDGE OF INTER-RELATED DISCIPLINES BY CORRECTING SPELLING ERRORS ON MATERIAL FROM WHICH HE TYPES AS INDICATED BY SUCCESSFUL WORK PROOFREAD BY THE TEACHER.

MAJOR OBJECTIVE 2

THE STUDENT WILL VALUE PERSONAL RESPONSIBILITY BY KEEPING HIS MATERIALS TOGETHER AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 3

THE STUDENT WILL DISPLAY APPLICATION OF ORGANIZATIONAL SKILLS THROUGH FILING AND MAINTAINING DAILY ASSIGNMENTS AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 4

THE STUDENT WILL DISPLAY AN APPLICATION OF SELF-RELIANCE BY WORKING ON HIS OWN AS EVALUATED BY THE TEACHER.

MAJOR OBJECTIVE 5

THE STUDENT WILL DISPLAY COMPREHENSION OF GOOD WORKING HABITS BY COMPLETING DAILY ROUTINE TASKS AS EVALUATED BY A CHECK-LIST MAINTAINED BY STUDENTS AND THE TEACHER.

MAJOR OBJECTIVE 6

THE STUDENT WILL BE ABLE TO TYPE AT LEAST FIVE (5) TIMED WRITINGS FOR 5 MINUTES EACH WITH A MINIMUM SPEED OF 40 WORDS PER MINUTE.

Objective #1: The student will demonstrate application of the steps involved in typing business letters, carbon copies, envelopes and inter-office memorandums completing the following suggested activities:

Activities

1. Identify the major parts of a business letter.
2. Define a heading or letterhead of a letter as that which includes the names and addresses of the writer.
3. Recognize that sometimes the heading or letterhead may also include such information as the name of the department, the telephone number, branch offices, or other appropriate items.
4. Recognize that the heading is usually printed, lithographed, or engraved on the top (1 ½ to 2 inches) of good quality bond paper called letterhead stationery.

5. Recall that the standard size of letterhead paper is 8 ½ by 11 inches.

6. Realize that the first major business letter part that is to be typed is the DATE.

7. Type the date a double space below the letterhead or 13 line spaces from the top of plain white paper that is used in the classroom.

8. Recognize that for short letters, many offices use smaller size letterhead paper, 8 ½ by 5 ½ or 5 ½ by 8 ½ inches.

9. Start typing the date at center point (42 on a pica typewriter and 51 on an elite typewriter)

10. Pivot the date from the right hand margin,

11. Describe pivoting as backspacing from the right hand margin once for each stroke used in the date so that wherever the backspacing stops, the date is begun at that point on the aligning scale.

12. Establish that the aligning scale is located in back of the ribbon carrier.

13. Demonstrate that the inside address section of a letter includes the name and address of the person, business, or association to whom the letter is written.

14. Recognize that the first line of the inside address section contains the name of the person to whom the letter is addressed and is begun with the word Mr. (if it is a male,) Miss (if it is a single woman), or Mrs. (if it is a married worman). i.e.,

    Mr. Paul Smith

    Miss Linda Smith

    Mrs. Ruth Buzzy

15. Recognize that sometimes the person to whom the letter is addressed has a title; for example, President, Vice President, etc. and would be typed as follows:

    John Davis, Vice-President

    Jim Harrington, President

16. Realize that when the person to whom the letter is addressed has a title, then the word Mr. (or Miss or Mrs. in the case of a female) is omitted and the person's first name and surname are typed, followed by a comma, and then the person's title after the comma; for example,

    John Smith, President (typed all on the same line)

17. Clarify that the reason the word Mr. (or Mrs. or Miss) is omitted when the person has a title is because the title replaces the word Mr. (Mrs. or Miss) and it is considered acceptable English usage to have either the word Mr. before the name or the title after the name but <u>not</u> both (when typed on the same line.)

18. Recognize that in the case of a long title, for example, Vice-President In Charge of Sales, or Superintendent of Schools, the title is typed on the line below the name of the person to whom the letter is addressed, for example,

    Dr. Joseph J. Picano name
    Superintendent of Schools title

19. Recognize that the inside address usually includes 3 to 4 lines, with the street address typed below the person's name (or title if title occurs on second line), and the city, state, and zip code occupying the last line of the address.

20. Type the inside address from 3 to 10 line spaces below the date at the left margin depending upon the length of the letter.

21. Identify a SALUTATION as greeting the person or company to whom the letter is written.

22. Type the salutation a double space below the last line of the inside address at the left margin.

23. Place a colon (or no mark of punctuation) after the salutatation depending upon the punctuation style used.

24. Begin typing the body (or message) of the letter a double space below the salutation.

25. Recognize that the body of a letter is usually single spaced.

26 . Realize that although the body of the letter is single spaced, a double space occurs between paragraphs (to set the paragraphs off from the rest of the typing).

27 . Realize that some offices double space extremely short letters.

28 . Realize that when short letters are double spaced, paragraphs must be indented (to set them off).

29 . Recognize that sometimes letters have more than one page.

30 . Type the second page of a two-page letter in the following manner:

31 . The heading (the name of the addressee) begins on the 7th line space from the top of the paper, leaving a 1-inch top margin.

32 . Type the page number underneath the heading at the left margin.

33 . Type the date underneath the page number at the left margin.

34 . Recognize one way of typing the second page of a two-page letter as follows:

Mr. Albert W. Hines

page 2

April 22, 1972

35 . Type (an alternate way) the second page of a two-page letter in the following manner:

36 . Type on line 7 at the left-hand margin the name of the person to whom the letter is addressed, then on the same line in the center of the page type the page number, then pivoted from the right-hand margin type the date; for example:

Mr. Albert W. Hines -2- April 22, 1972

37 . Recognize the two forms of the second page heading as being BLOCK form (as in activity #36) and alternately HORIZONTAL form (as in activity#38).

38. Realize that both forms are followed by two blank line spaces.

39. Type the complimentary close of the letter a double space below the last line of the body, with only the first word capitalized.

40. Place a comma after the complimentary close only when punctuation follows the salutation.

41. Realize that the degree of formality of the complimentary close should agree with that of the salutation and the letter itself.

42. Type the company name, if included in the closing lines, IN ALL CAPITAL LETTERS (except the names like du Pont or McKesson, with letters which are never capitalized).

43. Recognize that since letterheads include the printed company name, there is a trend away from the use of the company in the closing lines.

44. Type the name of the person sending the letter and his official title on the fourth line space below the company name or the complimentary close (except in the AMS (NOMA) Simplified Style).

45. Recongize that the name and title may be typed on the same line and separated by a comma OR the title may be placed on the line immediately below the typed name (in which case a comma is not typed after the name,) for example,

John Smith, President

OR

John Smith
President

46. Realize that some offices use only the sender's name or title, with the handwritten signature above either.

47. Recognize that if only the title is typed below the complimentary close, the dictator's full name may be typed at the left margin a double space below the title, followed by a diagonal or colon and the typist's initials as shown below:

John Smith/eps

48. Describe reference initials as the identification lettersof the sender and typist of a letter.

49. Type the reference initials a double space below the typed name or title, at the left margin.

50. Realize that reference initials may be typed in either upper case or lower case and separated by a mark such as a colon or diagonal, as shown below:

JWS/eps
jws/eps

DICTATOR'S INITIALS FIRST

JWS:eps
jws:eps

51. Identify the word ENCLOSURE as being a notation indicating that something is being sent along with the letter.

52. Type the word ENCLOSURE (spelled out) at the left margin a double space below the reference initials.

53. Type the letters cc or CC at the left margin if carbon copies of a letter are to be sent to anyone other than the addressee.

54. Type the notation cc or CC a double space below the preceding notation (Enclosure notation) or reference initials.

55. Follow these letterswith a colon, then two spaces, then the name of the person receiving the carbon copy.

56. Describe a blind carbon copy as occurring when it is not desired to inform the addressee that a carbon copy is being sent to someone else.

57. Make the blind carbon copy notation only on the carbon copies.

58. Add a postscript to the letter after the letter has been typed a double space below the last closing line or notation.

59. Indent the first line of the postscript 5 spaces from the left margin.

60. Begin the postscript with the letters P.S.

61. Become familiar with business letter punctuation styles.

62 . Describe MIXED PUNCTUATION as occurring when a colon follows the salutation and a comma follows the complimentary close.

63 . Recognize that MIXED PUNCTUATION is the most frequently used style in business letters.

64 . Describe OPEN PUNCTUATION as occurring when no colon is used after the salutation and no comma is used after the complimentary close.

65 . Recognize that a period always follows any approved abbreviations in the inside address, regardless of the punctuation style used.

66 . Become familiar with business letter styles.

67 . Recognize that there are four basic letter styles that are in general use in business today.

68 . Identify the BLOCK STYLE of a business letter in the following manner: every line of the letter begins at the left margin; it saves time in typing, although it may not be as attractive in appearance as other styles.

69 . Identify MODIFIED BLOCK STYLE WITH BLOCKED PARAGRAPHS in the following manner:
It varies from complete block style in two respects: (I) the date is centered, typed to end at the right margin (pivoted); (2) the closing lines are blocked at one of the following points: (a) 5 spaces left of the centerpoint of the letter, (b) at the centerpoint of the letter, (c) at a point where the longest line will end flush with the right margin. All other parts of this style of letter including the paragraphs, begin at the left margin.

70 . Describe MODIFIED BLOCK WITH INDENTED PARAGRAPHS in the following manner: This style is similar to the Modified Block Style except that the first line of each paragraph is indented 5 or 10 spaces (usually 5). This letter style is most commonly used in business today.

71 . Describe the AMS(NOMA) Simplified letter as follows: It is recommended as a time saver by the Administrative Management Society (formerly called the National Office

Management Association). It has the following features: (1) uses the block arrangement; (2) uses a subject line, typed in all capital letters a triple space below the inside address and a triple space above the body of the letter; (3) omits the salutation; (4) omits the complimentary close; (5) includes the dictator's name and title in all capitals at least 5 line spaces below the body of the letter at the left margin, with the typist's initials typed 2 line spaces below the dictator's name; and (6) places numbered lists of items at the left margin and indents unnumbered lists 5 spaces.

72 . Recognize that while some offices, to save time, use standard margins for all letters, many offices prefer to change the margins, or line length, according to the length of the letter.

73 . Realize that a short letter, for example, has wider margins and is started farther down the page than a long letter.

74 . Study the placement table below:

Size of Letter	Number of Words in Letter*	Line Length** Pica Spaces	Elite Spaces	Line Spac Between D and Insid Address
Short	100 words or less	40	48	8-10
Average	101-200	50	60	6-8
Long	210-300	60	72	4-5
2-page	More than 300	60	72	4-5

*Includes only the words in the body of a letter.

**Allowance must be made for numerous paragraphs, indented or enumerated lists, attention andsubject lines. postscripts, or any other letter part which consumes an undue amount of space. To accommodate these special features, use both a longer line and fewer blank line spaces between the date and the inside address than the table suggests.

75 . Recognize that although a letter may be addressed to a firm and the salutation would be '"Gentlemen" an attention line may be added.

76 . Describe the attention line as directing the letter to the notice of a particular individual.

77. Type the attention line a double space below the inside address, even with the left margin, for example,

Attention Sales Manager

78. Emphasize the subject of a letter by typing a subject line.

79. Type the subject line a double space below the salutation.

80. Center the subject line (except with the block style where all lines are started at the left margin).

81. Capitalize the word SUBJECT with a colon after it and then type the subject line, for example,

SUBJECT: Federal 4-Ply Tires

82. Type the word AIRMAIL on the letter at the left margin, midway between the date and the inside address, in all capital letters when a letter is sent by airmail.

83. Type the word SPECIAL DELIVERY on the letter at the left margin, midway between the date and the inside address, in all capital letters when a letter is sent special delivery.

84. Realize that in the case where both AIRMAIL and SPECIAL DELIVERY occur on the letter they should be typed as follows:

AIRMAIL-SPECIAL DELIVERY

85. Assemble, insert, and erase on a carbon pack.

86. Place the sheet on which the carbon copy is to be made flat on the desk; then place a sheet of carbon paper, carbon side down, on top of the paper. Finally, place the sheet for the original on top of the carbon paper.

87. Pick up the papers and tap them lightly on the desk.

88. Insert the pack into the machine, carbon side toward you as you insert the paper.

89. Roll the pack in far enough for the feed rolls to grip the papers; then operate the paper-release lever to eliminate possible wrinkles.

90 . Study the rules and regulations for typing envelopes as adopted by the Post Office Department in February, 1969.

91 . Type the address 2 inches from the top and 2½ inches from the left on a small envelope.

92 . Type the address 2½ inches from the top and 4 inches from the left on a large envelope.

93 . Type the return address single spaced on line 2 from the top edge of the envelope (small or large) and 3 spaces from the left edge.

94 . Type the mailing notations, such as AIRMAIL, SPECIAL DELIVERY, and REGISTERED, below the stamp position and at least 3 line spaces above the envelope address. The notations should be typed in all capitals.

95 . The student will be able to type inter-office memorandums on forms provided by the teacher.

MAJOR OBJECTIVE 1

THE STUDENT WILL INCREASE KNOWLEDGE OF INTER-RELATED DISCIPLINES BY CORRECTING SPELLING ERRORS ON MATERIAL FROM WHICH HE TYPES AS INDICATED BY SUCCESSFUL WORK PROOFREAD BY THE TEACHER.

MAJOR OBJECTIVE 2

THE STUDENT WILL VALUE PERSONAL RESPONSIBILITY BY KEEPING HIS MATERIALS TOGETHER AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 3

THE STUDENT WILL DISPLAY APPLICATION OF ORGANIZATIONAL SKILLS THROUGH FILING AND MAINTAINING DAILY ASSIGNMENTS AS DEMONSTRATED BY PERIODIC INSPECTIONS BY THE TEACHER.

MAJOR OBJECTIVE 4

THE STUDENT WILL DISPLAY AN APPLICATION OF SELF-RELIANCE BY WORKING ON HIS OWN AS EVALUATED BY THE TEACHER.

MAJOR OBJECTIVE 5

THE STUDENT WILL DISPLAY APPLICATION OF GOOD WORKING HABITS BY COMPLETING DAILY ROUTINE TASKS AS EVALUATED BY A CHECK-LIST MAINTAINED BY STUDENTS AND THE TEACHER.

MAJOR OBJECTIVE 6

THE STUDENT WILL TYPE AT LEAST 5 TIMED WRITINGS FOR FIVE MINUTES EACH WITH A MINIMUM SPEED OF 45 WORDS PER MINUTE.

Objective #1: The student will demonstrate application of the principles of typing manuscripts by completing the following suggested activities.

Activities

1. Identify a manuscript as including such items as school themes, master's theses, doctoral dissertations, and various kinds of business or technical reports.

2. Realize that these reports may be submitted to the typist in typewritten or handwritten form or a combination of both.

3. Recognize that these reports will often contain changes, additions, corrections, insertions, revisions, or dictated material.

4. Recognize that certain details are followed for the arrangement of material in manuscript form.

5. Realize that arrangements of manuscript form are determined by school policy in the case of themes, theses, dissertations or by company policy and office preference in the case of business or technical reports.

6. Recognize that maruscripts or reports are generally typed with double spacing on 8 ½ by 11 inch paper.

7. Leave a 2-inch top margin on the first page of a manuscript.

8. Leave a 1-inch top margin on all pages except the first page.

9. Leave a 1-inch bottom margin on all pages.

10. Leave 1-inch side margins for an unbound manuscript or report.

11. Leave a 1 ½ inch left margin on all pages if the manuscript is to be bound on the left.

12. Leave a 1½-inch top margin on all but the first page if the manuscript is to be bound at the top.

13. Recognize that when footnotes or quotations require an odd number of lines, it may be impossible to maintain an exact 1-inch bottom margin.

14. Indent the first line of each paragraph either 5 or 7 spaces.

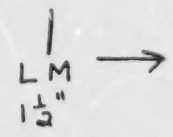
15. Recognize that quoted material and enumerated items of 4 or more lines are single-spaced with double spacing between paragraphs and indented 5 spaces from the left and right margins.

16. Realize that the first line of quoted material is usually indented 5 spaces.

17. Type the main heading in solid capital letters.

18. Center the main heading.

19. Realize the if the left hand margin is set 1½ inches in, center point will also be moved in 2½ spaces. For example:



20. Triple space after typing the main heading (space means leaving 2 blank lines).

21. Underscore secondary or side headings.

22. Type secondary or side headings even with the left margin.

23. Realize the secondary or side headings are preceded by a triple space (2 blank lines) and followed by a double space (1 blank line).

24. Realize that paragraph headings are indented, underscored, and followed by a period.

25. Distinguish between side headings and paragraph headings.

26. Identify a side heading as that which describes a particular section of the manuscript.

27. Identify a paragraph heading as that which describes the content of an individual paragraph.

28. Capitalize the first letters of important words.

29. Realize that the paragraph starts on the same line as the paragraph heading.

30. Realize that the first page of the manuscript is not numbered.

31. Recognize that if the manuscript is to be bound at the top, pages are numbered at the bottom, centered and 1 1/2 inches from the bottom.

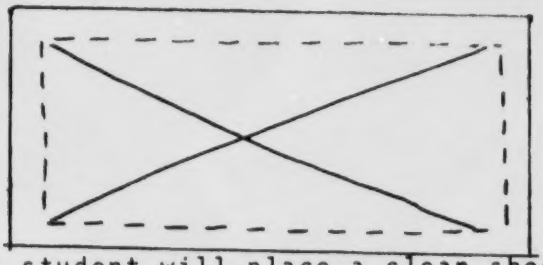
32. Recognize that if the manuscript is to be bound on the left, pages are numbered at the top, centered and 1 1/2 inches from the top.

33. Triple space after the page number when the page is numbered at the top.

34. Make a page gauge which will help determine bottom margins.

35. Realize that a page gauge can be made on a plain white piece of paper.

36. Make the page gauge in the following manner: on a plain white piece of paper, student will draw in the margins to be used for the manuscript in heavy black pencil or a dark flair pen, so that it looks like this:



Then the student will place a clean sheet of paper on top of the page gauge. This clean sheet of paper will be used for typing. Through the clean sheet of paper, the page gauge is visible. Student will insert both papers into the typewriter. The student can then see the outline of his top and bottom margins and his left and right margins. This page gauge will help in determining how far down to type the last line of writing.

37. Identify footnotes and bibliographies as being references to works of other authors which have been used in the manuscript.

38. Recognize that footnotes and bibliographies give the same information in the same order-author, title of book or magazine, place of publication, publisher, date of publication of book, volume number, page reference.

39. Realize that although footnotes and bibliographies give the same information, they are typed with important differences in form.

40. Separate the footnotes from the last line of a manuscript page by a single space, then type a 1 1/2 inch horizontal from the left margin, then double space after the typed horizontal line.

41. Indent the first line of each footnote 5 spaces.

42. Single space the footnote if it takes more than one line.

43. Double space between footnotes.

44. Number the footnotes consecutively (footnote number 1 and 2 may occur on one page; footnote number 3,4,5, on another page, etc.).

45. Type the number given to a footnote ½ space above the line of reference (raised) with no space before it.

46. Type the actual footnote notation at the bottom of the page with the corresponding number that occurs in the manuscript itself typing the number first with no space after it, raised ½ space above the footnote notation.

47. Type the author's name in normal sequence-first name, middle initial, last name.

48. Type titles of magazine articles, enclosed in quotation marks, before the title of the magazine is typed.

49. Underscore titles of books and magazines.

50. Type the edition number of books (abbreviated), place of publication, publisher, and date of publication in parentheses.

51. Type a comma after the parentheses in activitv #50.

52. Type the page number last.

53. Realize the order of change for magazine references as follows: the title of the magazine; the place of publication and name of publisher are typed in parentheses; then the bound volume number; the publication date (in parentheses); a comma and the page reference.

54. Recognize that if both the volume number and page number are given, the abbreviations "Vol." and "p." are omitted. (If only one of these items is given, the proper abbreviation must be used to specify whether the number is a volume reference of a page reference.)

*55. Identify the word ibid as referring to the same book and author as was previously stated in the footnote directly preceding it.

*56. Recognize that loc. cit. is used as a reference to a work not immediately preceding but for exactly the same material.

*Note: Activities 55,56 and 57 are optional procedures.

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*57. Recognize that op. cit. p.-is used for the same work but at a different location.

58. Identify a bibliography as a reference list which may include references not specifically cited in the manuscript.

59. List alphabetically, with a 2-inch top margin, all items in the bibliography by author. If two authors are given only the first author's name appears with the last name first.

60. Type even with the left margin only the first line of each item in the bibliography.

61. Indent the following lines in the bibliography 5 spaces.

62. Single space all items in the bibliography but double space between items.

63. Underline titles of books and magazines when listed in the bibliography.

64. Enclose in quotation marks the titles of magazine articles (preceding the title of the magazine itself).

65. Type in full the edition number of books (follows the title).

66. Type a period after the name of the author and the title of the book (and the edition number when given).

67. Place in parentheses the place of publication, publisher, and month and year of publication of magazines, of books or a series.

68. Identify the table of contents of a manuscript or report as being a list of the major numbers, to show the nature and organization of the content.

69. Recognize that a table of contents is prepared ordinarily for a long manuscript.

70. Prepare the table of contents after all other parts of the manuscript are finished because the page number of each division appears in the table of contents.

71. Separate main divisions of the manuscript by double spacing on the table of contents.

72. Single space subdivisions under each division on the table of contents.

73. Identify leaders as being periods and spaces typed alternately with a blank space before the first period and at least one blank space after the last period.

74. Recognize that leaders connect the headings and their corresponding page numbers on the table of contents.

75. Identify the title page of a manuscript as including the title, the name of the author, the department, school, or company, and the date.

76. Recognize that any number of arrangements can be used for preparing the title page as long as the arrangement includes all the information needed for the reader to understand it at a quick glance.

77. Keep all arrangements of material for manuscript typing neat and simple.

78. Try to have at least two lines of a paragraph at the bottom or at the top of a page.

79. Recognize that the last word on the page should not be divided nor should the last word of more than two lines in succession be divided.

80. Remember to center over the line of writing when typing a sidebound manuscript.

Objective #2: The student will demonstrate the applications of the principals of the mimeo and duplicating process involved in office work.

81. Name and explain the four elements of the mimeograph process.

82. Name and explain the parts of the mimeograph machine to be used.

83. Explain the use of a stencil.

84. Type two paragraphs on a stencil.

85. Correct errors on stencils.

86. Operate the mimeograph machine.

87. Explain the use of the mimeoscope.

88. Illustrate on a stencil.

89. Write on a stencil.

90. Prepare a stencil that contains typing, writing, and illustrations.

91. Center a stencil layout on the mimeograph machine and run off ten copies of the stencil.

92. Prepare a french-fold layout on a stencil. The layout will contain typing, writing and illustrations.

93. Run a french-fold layout sten[illegible]on the mimeograph machine.

94. Fold the "run off" copies of a french-fold layout correctly.

95. Explain the fluid process of duplication.

96. Name and explain the parts of the spirt duplicator.

97. Explain the use of a ditto.

98. Type two paragraphs on a ditto.

99. Correct errors on a ditto.

100. Operate the spirt duplicator.

101. Illustrate on a ditto.

102. Write on a ditto.

103. Prepare a ditto that contains typing, writing and an illustration.

104. Center a ditto layout on the spirt duplicator and "run off" ten copies of the master.

105. Prepare a ditto layout in color.

106. Prepare a french-fold layout on a ditto. The layout will contain typing, writing, and illustrations which contain color.

107. Run off a french-fold layout ditto on the spirt duplicator.

108. Fold the "run off" copies of a french-fold layout correctly.

MAJOR OBJECTIVE:

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE PRINCIPLES OF BUSINESS MANAGEMENT BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. General Principles

Objective #1: The student will complete an operational manual for a retail sales business he is to open. All asterisked objectives pertain to the project.

II. Economics of America

Objective #2: The student will display knowledge of the economics of America by completing the following suggested activities:

Activities:

1. Explain what a "want" is and show how a "want" affects an economic system.
2. Explain how price change affects supply and demand.
3. Point out the major factors that would affect economic growth. Be prepared to defend your choice.
4. Write a paper explaining three economic systems. Indicate how they differ from each other.

III. Nature of American Business

Objective #3: The student will display knowledge of the nature of American business by completing the following suggested activities:

Activities:

5. Discuss the advantages and disadvantages of operating one's own business.
6. List and discuss the obligations that a business man incurs when he opens a business.

*7. Select a business for your manual. Indicate the reasons why you chose this business.

IV. Business Organizations

Objective #4: The student will display knowledge of the different types of business organizations by completing the following suggested activities:

Activities:

8. Describe a sole proprietorship and list its advantages and disadvantages.

9. Describe a partnership and list its advantages and disadvantages.

10. State what types of information will be found in the articles of co-partnership.

11. Define the corporate form of organization and list the advantages and disadvantages of this type of business.

12. State what a certificate of incorporation is and what type of information is located in the certificate.

13. List the rights and responsibilities of a stockholder.

14. List and explain the different types of cooperatives. Indicate how they differ from each other.

*15. Decide what type legal organization (sole proprietorship, partnership, or corporation) you consider best suited to your business. Give reasons for your decisions.

*16. Draw up a partnership agreement, or fill out an application for incorporation depending on what type legal organization you have chosen.

17. State what an organizational chart is and what it is used for.

18. Design an organizational chart for a large corporation, listing both duties and responsibilities for every position.

*19. Design an organizational chart for a selected business listing both the duties and responsibilities of every position.

V. Marketing Operations

Objective #5: The student will display knowledge of the principles of marketing and purchasing by completing the following suggested activities:

Activities:

20. Describe several types of trade channels.

21. List and describe factors involved in choosing a trade channel.

22. Write a one page report describing the functions and services of a middleman.

*23. Illustrate for his business, channels of distribution through which he will receive his goods, and those through which he will sell the goods received.

24. Explain the conditions that affect price.

25. Illustrate and explain the component parts of the selling price.

26. Compute net profit, markup, % of margin, and gross profit.

*27. Establish a pricing policy for your business including markups, margin, gross profit and markdowns.

28. Write a proposal to top management to explain special promotion activities that may be used to encourage sales in so-called off season.

*29. Determine his merchandising policies and procedures, including sales promotions, getting the business started, services that he will offer and the policy relating to hours of operation.

30. Point out and explain what factors motivate people in buying merchandise in one store rather than another.

31. State six personnel traits that are desirable in sales people . Give specific examples to show the importance of each of these traits.

32. Prepare a sales demonstration.

33. List and explain the criteria for a good window display.

34. Name and explain four major kinds of advertising.

35. Prepare a complete advertising plan for his business, indicating the types you plan to use, the frequency, and the cost.

36. List and explain at least six factors businessmen must consider in making decisions on what to buy.

37. List and explain the four leading methods of buying used merchandise by retail merchants, and state what type of merchant would use each method.

*38. Prepare a purchasing plan for one of the items he plans to sell. Indicate when to purchase the item how much to purchase, where to purchase, and the credit terms.

39. Name and explain the duties and responsibilities of the purchasing department.

40. Identify and explain the use of each part of the stock record card.

41. Compute the value of an inventory by the cost method, by the retail method.

42. Prepare a plan for receiving, and a plan for handling the stock items of his business.

VI. Financial Operations

Objective #6: The student will display knowledge of financial operations by completing the following suggested activities:

Activities:

43. Tell what types of capital business needs and why.

44. Explain the effects of merchandise turnover on working capital.

45. Determine from the financial records of a business if he should buy the business or not.

46. Prepare an estimate of his capital needs and fixtures,

an opening inventory of merchandise (if applicable) and a cash reserve for working capital for his business. Use the charts and tables in chapter 13 of Business Principles and Management.

47. Compute the distribution of net profit between the common stockholders and the preferred stockholders.

48. Name and explain five types of bonds.

49. List the four classifications of banks and explain the services of each.

50. Explain the difference between a secured and an unsecured loan.

51. Prepare a bank reconciliation.

52. Discuss certified checks, bank drafts and cashiers checks. Be sure to indicate the differences occuring among the three.

*53. Select a bank to do business with. Indicate the reasons for your choice.

*54. Obtain from the bank the forms necessary for opening a checking account, making a deposit; and applying for a loan. Fill out one of the deposit tickets and the form necessary for obtaining a loan.

55. List some insurable risks and noninsurable risks. Explain why some risks are noninsurable. Give examples.

56. Name and explain nine types of insurance that would be available to the businessman.

57. Explain co-insurance.

58. Determine what the insurance needs are for your business. Indicate the reasons for your choice.

59. Discuss the advantages and disadvantages of extending credit.

60. Explain the three C's of credit.

61. Explain a chattel mortgage and a conditional sales contract. Show similarities and differences.

*62. Establish credit plans, procedures, and policies for the business and indicate why you have selected these particular plans, procedures and policies.

63. Explain the steps in a collection procedure.

64. Analyze accounts receivable.

65. Write a collection letter.

66. Differentiate between voluntary and involuntary bankruptcy.

*67. Establish plans for the collection procedure policies of the business. Give the reasons for these policies.

VII. Accounting Operations.

Objective #7: The student will display knowledge of accounting operations by completing the following suggested activities:

Activities:

68. List the types of information that a businessman should expect to secure from his accounting records.

69. Explain double entry bookkeeping.

70. Describe the types of financial information that must be kept for the state and federal governments.

71. State what types of bookkeeping information should be recorded daily. Indicate your reasons.

72. Prepare a list of accounts that will be used in the bookkeeping system of your firm.

73. List the different types of records that will be used in the bookkeeping system of your firm.

*74. List the different type of records that will be used for your business. Indicate what policies will be followed in regard to your bookkeeping practices.

75. Name at least three major factors used as a guide in selecting a specific site for a retail store.

76. Name and explain at least four major factors used as a guide in selecting a specific site for a manufacturing plant.

77. Draw a map of the location of your business, including nearby businesses. Give specific reasons for selecting the location.

78. List the physical features of a building that must be considered before you buy or lease it. Indicate the reasons for your choice.

79. List and explain the internal features of a building that should be considered before you buy or lease it. Indicate the reasons for your choice.

80. Draw up a lease for rental property.

81. Explain the advantages and disadvantages of departmental leasing.

*82. State whether to buy or lease a building under given conditions. Give specific reasons for your choice.

83. Name and explain the equipment and fixtures that would be used in a selling area.

84. Explain how customer traffic affects a given layout of a store.

*85. Draw a floor plan of the selling area of your business. Label all equipment and fixtures.

MAJOR OBJECTIVE:

THE STUDENT WILL DEMONSTRATE APPLICATION OF VARIED RESPONSIBILITIES OF OFFICE WORK BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Alphabetic Filing

Objective #1: The student will demonstrate application of the principles of setting up filing systems by completing the following suggested activities:

Activities:

1. Define the term filing and explain its use in business.
2. Explain the term "unit" as it applies to filing.
3. Explain the term "indexing" as it applies to filing.
4. Index and alphabetize names of individuals that contain surnames alone or with initials.
5. Index and alphabetize names of individuals that have a given name and a surname.
6. Index and alphabetize names of individuals that contain surname prefixes.
7. Index and alphabetize names of firms.
8. Index and alphabetize names of firms containing complete individuals names.
9. Index and alphabetize firm names that contain the article "the."
10. Index and alphabetize hyphenated individual names and hyphenated firm names.
11. Index and alphabetize individual names or firm names which contain abbreviations.
12. Index and alphabetize firm names which contain conjunctions, preposition, and firm endings.
13. Index and alphabetize firm names which contain words that maybe written either as one word or two words.
14. Index and alphabetize firm names that contain compound geographic names.
15. Index and alphabetize individual names and firm names that contain titles or degrees.

16. Index and alphabetize firm names which contain possessives.

17. Index and alphabetize United States and foreign government names.

18. Index and alphabetize names pertaining to political divisions such as states, countries, or cities.

19. Index and alphabetize firm names which contain numbers.

20. Index and alphabetize the same name with different addresses.

21. Index and alphabetize bank names.

22. Index and alphabetize names of married women.

23. Cross reference and alphabetize a list of names.

II. Numeric Filing

24. Explain what a numeric filing system is.

25. Give examples of the types of business that can use a numeric filing system advantageously. Be prepared to defend your selections.

26. Name and explain the steps in numeric filing.

27. Explain the importance of the card index in a numeric filing system.

28. File and find correspondence in a numeric filing system.

Geographic Filing

29. Explain what a geographic filing system is.

30. Give examples of the types of business that may use this system advantageously. Be prepared to defend your selections.

31. Name and explain the steps in geographic filing.

32. File and find correspondence in a geographic file system.

Subject Filing

33. Explain what a subject filing system is and state the reasons why businesses would use this type of system.

34. Name and explain the basic kinds of subject filing systems.

35. Name and explain the steps in a subject file system.

36. File and find correspondence in an alphabetic subject file system.

III. Ten Key and Printing Calculator:

Objective #2: The student will demonstrate application of the ten-key adding-listing machine, the full-keyboard adding-listing machine, the key-driven calculator, the rotary calculator, and the principles of visual reproduction by completing the following suggested activities:

Activities:

37. Identify the model of the ten-key adding-listing machine he is using and explain its function.

38. Identify the parts of the ten-key adding-listing machine he is using.

39. Demonstrate proper working position.

40. Operate the ten-key adding listing machine by the touch system.

    Note: (In completing all objectives the student must use the touch system).

41. Add columns of figures.

42. Add columns of figures which contain decimal points.

43. Demonstrate the use of the non-add key.

44. Add columns of figures which contain repeated digits in a figure.

45. Subtract whole numbers.

46. Subtract figures which contain decimal points in varying positions.

47. Add columns of figures that contain plus and minus figures.

48. Compute subtotals along with final totals.

49. Add columns of figures which contain repetitive figures by using the repeat key.

50. Multiply whole numbers.

51. Multiply figures which contain decimal points in varying positions.

52. Multiply figures with zeroes in the multiplier.

53. Complete problems which contain percentages and fractions.

54. Multiply figures which contain fixed decimal points.

55. Compute the discount and net amount in sales and purchases problems.

56. Compute chain discounts.

57. Multiply a list of figures which contain a constant multiple.

*58. Divide whole numbers which have no remainder in the quotient.

*59. Divide whole numbers which will have a remainder in the quotient.

*60. Divide figures which contain decimals.

61. Compute problems which contain credit balance.

62. Compute interest problems.

63. Reconcile a bank statement.

64. Identify the model of the full-keyboard adding-listing machine he is using.

65. Identify each part of the full-keyboard adding-listing machine and explain its use.

66. Demonstrate proper working position.

67. Demonstrate correct technique for the operation of the machine.

68. Add columns of figures.

69. Add columns of figures that contain decimals in varying positions.

70. Demonstrate the use of the non-add key.

71. Subtract whole numbers.

72. Subtract figures which contain decimals in varying positions.

73. Add columns of figures which contain plus and minus figures.

74. Add columns of repetitive figures by using the repeat key.

75. Multiply whole numbers.

76. Multiply whole numbers which contain zeroes in the multiplier.

77. Add whole numbers horizontally.

78. Compute subtotals along with final totals.

79. Multiply figures which contain decimals in varying positions.

NOTE Activities 58, 59, and 60 are for the student who has a fully automated ten key machine only.

80. Compute problems which contain percentages and fractions.

81. Multiply decimals by setting a fixed decimal on the machine.

82. Multiply decimals, using the short cut method.

83. Compute decimals and net amount in purchases and sales problems.

84. Complete problems that contain credit balances.

85. Complete bank reconciliation problems.

86. Complete chain discount problems.

V. Key Driven Calculator

87. Identify the model of the key-driven calculator he is using.

88. Identify each part of the key-driven calculator and explain its use.

89. Demonstrate proper working position.

90. Demonstrate correct technique for the operation of the machine.

91. Add columns of two digit figures.

92. Add columns of two digit figures which contain decimals.

93. Add columns of figures that contain three or more figures.

94. Multiply whole numbers that contain one and two digit factors.

95. Multiply decimal figures that contain one and two digit factors.

96. Subtract whole numbers.

97. Subtract figures with decimal points placed in varying positions.

98. Explain the trial divisor method of division.

99. Divide whole numbers using the trial divisor method.

100. Multiply whole numbers that contain three and four digit multiplicands.

101. Multiply figures that contain zeroes in the multiplier and the multiplicands.

102. Subtract figures which contain zeroes in the subtrahend.

103. Subtract figures that contain nines in the subtrahend.

104. Add horizontally, figures which contain decimal points in varying positions.

105. Divide figures which contain decimals in the quotient.

106. Divide figures which contain decimals in the dividend and the divisor.

107. Divide figures which contain nines in the divisor.

108. Multiply fractions.

109. Compute compound multiplication problems.

110. Multiply figures by setting a fixed decimal point on his machine.

VI. Rotary Calculator

111. Identify the model of the rotary calculator he is using.

112. Identify each part of the rotary calculator and explain its use.

113. Demonstrate proper working position.

114. Demonstrate correct technique for operation of the machine.

115. Add columns of figures.

116. Add columns of figures which contain decimals points in varying positions.

117. Subtract whole numbers.

118. Add and subtract figures while holding a constant in the machine.

119. Multiply whole numbers.

120. Multiply figures which contain decimal points in varying positions.

121. Multiply figures which contain decimals, by setting a fixed decimal on the machine.

122. Multiply fractions.

123. Divide whole numbers.

124. Divide figures which contain decimal points in the dividend and the divisor.

125. Complete accumulative multiplication problems.

126. Complete percentage problems.

127. Multiply using the short cut method.

128. Multiply decimal figures while holding a constant in the machine.

129. Complete compound multiplication problems.

130. Compute discount and net amount in sales problems.

131. Compute chain discounts.

132. Complete problems which contain simultaneous multiplication and division.

IX. 029 Key Punch

Objective #3: The student will demonstrate application of a book-keeping machine and a key punch machine by completing the following suggested activities.

Activities

133. Identify the IBM punch card and explain its use.

134. Explain how numbers are recorded on an IBM punch card.

135. Identify the following on an IBM punch card: Columns, Rows, Face, 9 edge and 12 edge.

136. Explain how letters and special characters are recorded on an IBM punch card.

137. Read the code on an IBM punch card.

138. Explain the term "field," and tell what use it has in electronic data processing.

139. Identify and explain all of the keys on the keyboard of an IBM 029 Key Punch Machine.

140. Identify and explain the following parts of the IBM 029 Key Punch Machine: Main line switch, card stacker, card hopper, program unit, reading station, punching station, backspace key, column indicator, card bed, and the functional switches.

141. Complete a teacher-made test based on activities 147 to 168 in 50 minutes with 85% accuracy.

142. Demonstrate his ability to prepare the 029 Key Punch Machine for operation.

143. Demonstrate his ability to place cards at the punching station and reading station manually.

144. Key punch the numbers 4,5, and 6 using the touch system.

145. Key punch the numbers 7, 8, and 9 using the touch system.

146. Key punch the numbers 1, 2, 3 and 0 using the touch system.

147. Key punch numeric characters within their respective fields on an IBM card.

148. Key punch alphabetic character.

149. Key punch both numeric and alphabetic characters within their respective fields on an IBM punch card.

150. Duplicate an IBM punch card without the use of the program unit.

151. Prepare a program card for the 029 key punch machine.

152. Insert the program card into the program unit.

153. Keypunch a payroll problem without using a program card.

154. Keypunch a payroll problem with a program card inserted in the program unit.

155. Keypunch an inventory problem.

156. Keypunch an accounts payable problem.

157. Keypunch an accounts receivable problem.

158. Keypunch a checking account problem.

159. Keypunch a fortran program.

160. Keypunch a cobol program.

X. Payroll Project

Objective #4: The student will demonstrate application of the payroll and bank reconciliation by completing a teacher suggested project.

Activities

161. The student will be able to complete a payroll project containing the following:

a. Read a time clock and compute the hours worked by each employee

b. Compute gross pay of:

1. salaried employees

2. employees paid at an hourly rate.

3. employees paid at an incentive rate.

c. Compute the following taxes for each employee:

1. federal income tax

2. state income tax

3. FICA tax

4. state unemployment tax

5. federal unemployment tax

d. Compute net pay of each employer.

e. Prepare a payroll register.

f. Prepare the employees' earnings record cards.

g. Prepare a payroll currency analysis.

h. Prepare a change memorandum.

i. Prepare a payroll check for each employee.

Evidence of success will be based on student-teacher evaluation of the student's work.

XI. Professional Projects

Objective #5: The student will be able to complete the lawyer's section and either the dentist's section or the doctor's section of the following projects:

A. Dentist

162. Open accounts in the general ledger.

163. Record appointments, fees, and receipts, in the appointment and daily record.

164. Record entries in a combination journal.

165. Post from the combination journal to the general ledger.

166. Prove cash.

167. Complete an eight column worksheet.

168. Prepare an income statement and a balance sheet.

169. Record and post adjusting and closing entries.

170. Prepare a post closing trial balance.

B. Doctor

171. Open accounts in general ledger.

172. Record appointments, fees and receipts in an appointment and daily record.

173. Record transactions in a combination journal.

174. Prove cash.

175. Post from the combination journal to the general ledger.

176. Complete an eight column worksheet.

177. Prepare an income statement and a balance sheet.

178. Record post adjusting and closing entries.

179. Prepare a post closing trial balance.

C. Lawyer

180. Open accounts in a general ledger.

181. Record data in collection dockets.

182. Record data in case dockets.

183. Record transactions in a combination journal.

184. prove cash.

185. post from combination journal to the general ledger.

186. complete an eight column worksheet.

187. prepare an income statement and a balance sheet.

188. record and post adjusting and closing entries.

189. prepare a post closing trial balance.

XII. Bank Reconciliation

Objective #6: The student will apply techniques of reconciling bank statements by engaging in an appropriate project approved by the teacher.

Note: A project consists of three reconciliations for four different companies.

XIII. Voicewriter and Dictaphone

Objective #7: The student will demonstrate application of the dictaphone and voicewriter by using specific equipment in the office practice laboratory.

Activities:

A. Voicewriter

190. Identify each part of the voicewriter and explain its use.

191. Prepare the voicewriter for transcribing.

192. Explain the use of the index slip.

193. Explain the listen, stop, type method of transcribing.

194. Demonstrate the correct techniques for the operation of the voicewriter.

195. Set-up and transcribe paragraphs.

196. Set-up and transcribe full-block style business letters.

197. Set-up and transcribe semi-block style business letters.

Evidence of success will be based on student-teacher evaluation of the student's work.

B. Dictaphone

198. Identify each part of the dictaphone and explain its use.

199. Prepare the dictaphone for operation.

200. Explain the use of the indicator slip.

201. Demonstrate correct technique for the operation of the dictaphone.

202. Set-up and transcribe interoffice memorandums.

203. Set-up and transcribe manuscripts.

204. Set-up and transcribe telegrams and cablegrams.

205. Set-up and transcribe business communications dealing with the medical profession.

206. Set-up and transcribe business communication and documents dealing with the legal profession.

Evidence of success will be determined by student-teacher evaluation of the student's work.

MAJOR OBJECTIVE:

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE PRINCIPLES OF BUSINESS LAW BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Business Law in General

Objective #1: The student will increase comprehension of the basic definition of business law by completing the following suggested activities

Activities:

1. Define what law is.
2. Describe how law began.
3. Show the extent to which law depends on precedent.
4. Explain how the principles of business law contribute to the smoother functioning of the business world.
5. Describe the organization and function of our courts.
6. Explain how our legal rights are enforced.
7. State the organization and function of our courts.
8. Outline how our legal rights are enforced.
9. Explain the organization and function of our courts.
10. Describe how law is applied to cases brought into court.
11. Explain how justice is administered through the courts.
12. Explain the jurisdiction of the various state and federal courts.
13. Analyze the different steps in the conduct of a trial.
14. Point out the manner in which a court enforces its decisions.
15. Define what crime is.
16. State the purpose of criminal law.
17. Explain how criminal law protects the security of citizens.

18. Explain the principle that evil intent is essential to the commission of a crime.

19. List the various types of business crimes.

20. State how society deals with the various types of business crimes.

21. Differentiate between a private wrong and a public wrong.

22. List some of our fundamental rights.

23. List some of our legal obligations.

24. Show how courts afford remedies to persons injured through negligence of others.

25. Describe some of the laws regulating automobile driving.

26. Complete a teacher-made test on activities 1 to 25 with 70% accuracy using no resource materials.

II. Formation of Business Contracts

Objective #2: The student will display knowledge of the formation of business contracts by completing the following suggested activities:

Activities:

27. Define a business contract.

28. Describe the importance of contracts in our daily lives.

29. Explain the meaning of the term "meeting of the minds" in relation to business contracts.

30. Explain the importance of having an agreement before a contract is formed.

31. Identify examples of how every contract imposes certain legal obligations on the parties to it.

32. Point out why the law requires contracting parties to be legally and mentally competent.

33. List the rights and duties of the different classes of persons whom the law protects in the exercise of their contract rights.

34. Define what consideration means when applied to a contract.

35. Show that if consideration is lacking, a contract may not be enforced.

36. Define the word "consideration" as it applies to contract law.

37. Point out that in order to have consideration in a contract a person must: (1) give up something he has legal right to keep, (2) refrain from doing something he has a legal right to do, (3) perform some act that the law does not require him to do.

38. Give examples of the facts that some contracts are illegal because they violate the law, while others are unenforceable because they are not in conformity with public policy.

39. Illustrate that although contracts are generally concerned with private matters, the state and society in general are interested also in seeing that state laws are not violated.

40. Illustrate that the law requires some contracts to be in writing.

41. Show that when contracts are written, they are much easier to prove and there is generally little dispute about the intentions of the parties.

42. Contrast the advantages of a written contract over an oral one.

43. List the contracts which the law requires to be in writing.

44. Complete a teacher-made test on activities 27 to 44 with 70% accuracy using no resource materials.

III. Operation of Business Contracts

Objective #3: The student will apply knowledge of the operations of business contracts by completing the following suggested activities:

Activities:

45. Show how a person may transfer, or assign, his rights in a contract to another party.

46. Demonstrate that although rights under a contract may be assigned generally, obligations, when assigned, remain the responsibility of the assignor.

47. Explain the manner in which ordinary contracts are carried out.

48. Show that most contracts are discharged by performance and by agreement between the parties.

49. List some facts about bankruptcy.

50. List some facts about breach of contract.

51. List the advantages and disadvantages afforded debtors and creditors.

52. Outline the procedures in bankruptcy cases.

53. State the purposes and provisions of the statute of limitations.

54. Describe how relief and compensation for breach of contract are obtained.

55. List the different remedies available to a party injured by a breach of contract.

56. List the essential parts of a business contract.

57. Explain how to draw up an enforceable contract that will not be misunderstood and cause litigation.

58. Point out some of the reasons why written contracts are preferable to oral contracts.

59. Complete a teacher-made test of activities 45 to 58 with 70% accuracy using no resource materials.

MAJOR OBJECTIVE:

THE STUDENT WILL INCREASE COMPREHENSION OF THE NECESSITY FOR THE RIGHT TO PERSONAL PROPERTY AND OF THE NECESSITY FOR INSURANCE ON PERSONAL PROPERTY BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Personal Property and Risks

Objective #1: The student will display knowledge of personal property and risks by completing the following suggested activities:

Activities:

1. Define property.
2. Explain how right to property may be acquired.
3. Differentiate between personal and real property.
4. Outline some of the legal details that affect our everyday use of personal property.
5. State the important role played in the business life of a community by insurance in general and property insurance in particular.
6. Explain that property insurance may be obtained to guard against a wide variety of risks.
7. Describe how property insurance lessens the risks of loss to an individual by distributing actual losses among a large number of persons.
8. List some of the facts about life insurance.
9. Point out the important role life insurance plays in the everyday life of the average family.
10. List the different kinds of life insurance.
11. Explain the advantages and disadvantages of the different kinds of life insurance.
12. Point out some other types of personal insurance, such as health and accident insurance.
13. Describe how contracts of guaranty and suretyship are created and discharged.

14. Demonstrate that most business transactions are conducted on a credit basis--that is, without the actual use of money.

15. Point out that most creditors require security--property, the signature of a responsible third party, or both--before entering into a credit agreement.

16. Complete a teacher-made test on activities 1 to 15 with 70% accuracy using no resource materials.

II. Sale and Personal Property

Objective #2: The student will display knowledge of sale and personal property by completing the following suggested activities:

Activities:

17. Describe how sales contract are made.

18. List the different kinds of sales.

19. Describe the problems which arise when sales contracts are being performed or broken.

20. Describe the rights and duties of the sellers and buyers in sales contracts.

21. Describe some of the more important special types of sales, such as, installment, consignment and chattel mortgages, which are used to meet the peculiar needs of different businessmen and consumers.

22. Describe the effects of the special types of contracts listed in activity 21.

23. Show that some buyers are able to pay cash or have such good credit ratings that they can have the desired article.

24. Describe the special arrangements which have to be made when the buyer's financial situation is weak, in order to give the seller security in collecting the price.

25. Explain why important contracts of sale are generally required to be in writing, or some written memorandum of the terms must exist, or the parties must go part way in performing the contract, if it is to be enforceable in courts.

26. Point out that to prevent fraud or misunderstanding, legislatures in most states have required some writing or other formality to be observed if large and important contracts are to be enforced over the objections of one of the parties to the contract.

27. Explain what the Statute of Frauds is and how it works.

28. Define what title, or ownership, of goods means.

29. Explain why it is important in a sale to know exactly when title to goods passes from seller to buyer.

30. Explain some of the rules dealing with passage of title in different types of sales contracts.

31. Describe what the seller and buyer of goods have to do in order to carry out their promises when they make a sale.

32. Outline the duties placed on the seller either by expressed agreement or by law.

33. Outline the obligations the buyer has to meet in order not to be guilty of breach of contract.

34. List the different types of warranties.

35. Describe what either the seller or buyer of goods can do if the other party to the contract fails to live up to his promise.

36. Explain how the law protects sellers and buyers from loss by reason of breaches of sales contracts.

37. Complete a teacher-made test with 70% accuracy on activities 17 to 36 using no resource material.

MAJOR OBJECTIVE:

THE STUDENT WILL DEMONSTRATE APPLICATION OF THE TERMS NEGOTIABLE, PRINCIPAL, AGENT, AND BAILMENT BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Negotiable Instruments

Objective #1: The student will increase comprehension of negotiable instruments by completing the following suggested activities:

Activities:

1. Define negotiable instruments.
2. Distinguish between assignability and negotiability.
3. Explain the use of negotiable instruments.
4. List the different kind of negotiable instruments.
5. Describe how each of the various negotiable instruments are used in business transactions.
6. Distinguish between the kinds of negotiable instruments that require presentment before both acceptance and payment can legally occur, and those that require presentment for payment only.
7. Define the term endorsement as it relates to negotiable instruments.
8. List the uses of the different types of endorsements.
9. Explain the warranties of endorsers.
10. Describe the liabilities of the parties to a negotiable instrument.
11. List the steps necessary in the presentation of negotiable instruments for acceptance and payment.
12. Describe the effect of dishonor on a negotiable instrument, with emphasis on the procedure to be followed by a holder to protect his interests.
13. Define what it means to be a holder in due course of a negotiable instrument.
14. List the conditions necessary for one to become a holder in due course of a negotiable instrument.

15. Explain the rights of a holder in due course of a negotiable instrument.

16. Describe the defenses that may be offered against paying a negotiable instrument.

17. Complete a teacher-made test on activities 1 to 16 with 70% accuracy using no resource material.

II. Contracts of Employment

Objective #2: The student will increase comprehension of contracts of employment by completing the following suggested activities:

Activities:

18. Describe the legal relationship existing between an employer, called the principal, and his agent.

19. Explain how a contract of agency is created.

20. Distinguish between an agent and an ordinary employee or "servant."

21. List a few types of general and special agents.

22. Explain generally the rights and obligations of a principal and his agent.

23. Explain that the principal must compensate the agent and indemnify for his expenses.

24. Explain that the agent must follow the principal's instruction, use good faith at all times, and exercise prudence and skill in his work.

25. Define subagents, dell crede agents, and gratuitous agents.

26. Describe the authority of an agent.

27. Describe the circumstances under which a principal is liable for the acts of his agent.

28. Explain when an undisclosed principal may be held liable for the acts of his agent.

29. Point out the ways in which an agency relationship is terminated.

30. Describe the legal relationship existing between employer and employee.

31. List some of the factors necessary for a person to secure and hold a job.

32. Explain some of the provisions of workmen's compensation laws.

33. Explain recent laws passed which affect employer-employee relations.

34. Complete a teacher-made test on activities 18 to 33 with 70% accuracy using no resource material.

III. Bailments

Objective #3: The student will increase comprehension of bailments by completing the following suggested activities:

Activities:

35. Define the legal term bailment.

36. Describe the different kinds of bailments that exist and the uses they serve in our society.

37. Explain the duties and rights of the parties to a bailment transaction.

38. Describe the rights and duties of the parties when both bailor and bailee are to get some benefit from the bailment relationship.

39. List some of the more common kinds of mutual-benefit bailments.

40. State the legal definition of hotel.

41. Explain what constitutes a guest.

42. Describe the rights and duties of hotelkeepers and their guests under the common law and under modern statutes.

43. Differentiate between public, or common, carriers and private carriers.

44. Describe the rights of a carrier of goods and passengers with regard to methods of collecting transportation charges.

45. Explain how common carriers are regulated by Federal and state commissions as to rates, services, and other matters.

46. Complete a teacher-made test on activities 35 to 45 with 70% accuracy using no resource material.

MAJOR OBJECTIVE :

THE STUDENT WILL DEMONSTRATE COMPREHENSION OF REAL ESTATE TERMS AND BUSINESS ORGANIZATION BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. Real Estate

Objective #1: The student will display knowledge of the terms 'real estate" by completing the following suggested activities:

Activities:

1. Define real property.
2. List the rights of the owner of real estate.
3. List the restrictions which may be placed on the ownership of real property.
4. Explain the kinds of interest one may hold in real estate and the rights acquired with such interests.
5. Explain how the legal relation of landlord and tenant is created.
6. Describe the rights and duties of the landlord and the tenant during the renting period.
7. Show how the relationship between landlord and tenant is terminated.
8. Describe the legal remedies available to the landlord if the tenant breaches the lease.
9. Define a mortgage on real estate.
10. Describe the legal remedies of the tenant if the landlord breaches the lease.
11. Show how a borrower of money can give security to the lender through the use of a mortgage.
12. Explain the rights and duties of the parties to a mortgage.
13. Describe what happens if the borrower fails to pay his debt and the lender wants to collect his money out of the mortgaged property.
14. Define a real estate deed.

15. Describe the formalities used in the execution of a deed.

16. List the different kinds of deeds.

17. Describe the use of the various kinds of deeds.

18. Explain the transfer of property by married persons.

19. Explain the acquisition of real estate through adverse possession.

20. Define a will.

21. Point out who can make a will.

22. Describe the legal requirements for drawing a will.

23. Explain how a will may be changed or revised.

24. Show how the validity of a will is proved in court.

25. Describe how property is disposed of when a person dies intestate (without having made a will).

26. Complete a teacher-made test with 70% accuracy on activities 1 to 25 using no resource material.

II. Business Organizations

Objective #2: The student will display knowledge of the various business organizations by completing the following suggested activities:

Activities:

27. Define a business partnership.

28. Describe how one may become a member of partnership.

29. List the different kinds of partners in a partnership.

30. Describe the rights and duties of the members of a partnership.

31. Describe the authority of business partners.

32. List some of the limitations on a partner's authority.

33. Describe some of the rights of creditors against the partners.

34. Explain the ways in which a partnership may be terminated.

35. Define a corporation.

36. Describe how a corporation is formed.

37. Differentiate between a corporation and a partnership.

38. Explain the rights and duties of the directors and officers of a corporation.

39. Describe the powers of a corporation.

40. Explain the meaning of an ultra vires act of a corporation.

41. Describe the rights and duties of the stockholders of a corporations.

42. Complete a teacher-made test on activities 27 to 42 with 70% accuracy using no resource material.

MAJOR OBJECTIVE:

THE STUDENT WILL INCREASE KNOWLEDGE OF THE PRINCIPLES ACCOUNTING BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES:

I. The Accounting Process for a Service Enterprise

Objective #1: The student will demonstrate application of the accounting process for a service enterprise by completing the following suggested activities:

Activities:

1. Define accounting in general terms.
2. Describe the need for accounting.
3. Explain the relationship of accounting to other fields.
4. Compare the stature of the accounting profession to other professions such as laws and engineering.
5. List and explain some of the specialized fields of accounting, such as auditing, cost accounting, taxes, etc.
6. Distinguish between bookkeeping and accounting.
7. List and describe the basic business in titles--sole proprietorship, partnership, and corporation.
8. List and describe some of the basic business operations which are the subject of accounting controls.
9. Describe the role of accounting in business decisions.
10. Define a business transaction as the occurrence of an event or of a condition that must be recorded.
11. Explain that business transactions are recorded at their cost to a business rather than at estimated or market value.
12. Define assets, liabilities, and capital and explain their relationship to the basic accounting equation which is Assets-Equities.
13. Prepare the principal accounting statements which are income statement, balance sheet and capital statement.

14. Describe the relationship of accounts to the balance sheet.

15. List and explain the classification of balance sheet accounts, such as current assets, plant assets, etc.

16. Describe the effect of debits and credits on income statement and balance sheet accounts.

17. Identify the normal balances of the income statement and balance sheet accounts.

18. Describe the flow of accounting data from the business transaction to the ledger posting.

19. Record entries in a two-column journal.

20. Post entries to the standard form of the two-column ledger account.

21. Describe the form and use of a chart of accounts.

22. Prepare a trial balance using the ledger as a source document.

23. Prepare a worksheet with adjustments for supplies, rent, depreciation, and salaries.

24. Prepare the financial statements using the worksheet as a source document.

25. Journalize and post adjusting entries using a worksheet as a source document.

26. Prepare closing entries using the worksheet as a source document.

27. Post the closing entries and rule the accounts using a standard procedure.

28. Prepare a post closing trial balance using the ruled ledger as a source document.

29. Describe the sequence of procedures frequently called the accounting cycle.

30. Describe the function of interim financial statements.

31. Describe the procedures employed to correct errors in the journals and ledger.

II. Accounting Processes for a Merchandising Enterprise

Objective #2: The student will demonstrate application of the accounting process for a merchandising enterprise by completing the following suggested activities:

Activities:

32. Explain the need for special journals to simplify work and minimize errors.

33. Explain how the functions of a merchandiser lend themselves to the use of four special journals : sales, cash receipts, purchases, and cash payments.

34. Explain the use of trade discounts in a merchandising business.

35. Describe the procedures for controlling and recording sales on account.

36. Explain the use of controlling accounts and their relationship to subsidiary ledgers.

37. Record entries in the sales journal.

38. Post entries from the sales journal to the accounts receivable ledger.

39. Describe the use of a credit memorandum in relations to sales returns.

40. Record sales returns and allowances in the general journal.

41. Describe the use of business documents as journals.

42. Describe the nature and control of cash receipts.

43. Explain credit terms and cash discounts.

44. Record entries in the cash receipts journal.

45. Post the cash journal and the accounts receivable ledger.

46. Record the prepayment of delivery charges in the sales journal.

47. Describe and record the liability for sales taxes.

III. Purchasing Procedures

Objective #3: The student will demonstrate application of purchasing procedures by completing the following suggested activities:

Activities:

48. Describe purchasing procedures for various size businesses.

49. Reproduce invoices using the standard form recommended by the National Association of Purchasing Agents.

50. Summarize the verifications which should be completed and appropriate actions taken before a purchase invoice is approved for payment.

51. Explain the use of a purchase journal.

52. Record entries in the purchase journal.

53. Explain the function of the accounts payable control account and its relationship to the subsidiary ledger.

54. Post the purchase journal to the accounts receivable ledger and the general ledger.

55. Describe the standard procedure for accounting for commodities which have been returned.

56. Record purchase returns and allowance in the general journal.

57. Explain how the purchase invoices may be used as a journal.

58. Compute the various credit terms and cash discounts which are common to most merchandising businesses.

59. Describe the use of the cash payments journal.

60. Record entries in the cash payments journal.

61. Post the cash payments journal to the accounts payable ledger and the general ledger.

62. Explain and record the various method of handling transportation on incoming shipments of goods.

63. Outline the general sequence of year-end procedures for a merchandising business.

64. Record the entry to adjust the merchandise inventory account at the end of the fiscal period.

65. Prepare a conventional multiple-step income statemen for a mercantile enterprise.

66. Prepare a schedule of accounts receivable and accounts payable using the subsidiary ledger as source documents.

67. Prepare simple adjusting entries in the general journal for a mercantile business.

68. Prepare closing entries in a general journal using the worksheet for a mercantile business as a source document.

69. Prepare a post closing trial balance using the general ledger as a source document.

70. Prepare the reversing entry for accrued salaries payable.

71. Describe the procedure for making prior period corrections, receivables, payables, and inventories.

72. Explain the use of credit in a business.

73. Define a promissory note.

74. Classify receivables as all money claims against individuals, organizations, or other debtors.

75. Classify payables as debts owed by an enterprise to its creditors.

76. Define a contingent liability.

77. Distinguish between a notes receivable and a notes payable.

78. Compute interest using the formula: Principal X Rate X Time = Interest.

79. Determine the due date of a note.

80. Record notes payable and interest expense.

81. Explain the process of discounting a notes payable.

82. Compute the cost of a discount on a note payable.

83. Record the entry for a discounted note payable.

84. Record the entry for the exchange of an account receivable for a notes receivable.

85. Record the entry for the discounting of a non-interest-bearing note receivable.

86. Record the entry for the discounting of an interest bearing note receivable.

87. Describe the contingent liability of an endorser of a note in the event of the default of the maker of a note receivable.

88. Record the entry to account for the dishonor of a discounted notes receivable.

89. Define an uncollectable account.

90. Explain the importance of establishing a reserve for uncollectable accounts.

91. Record the adjusting entry for uncollectable accounts using the allowance method.

92. Record the entry to write off an uncollectable account against the allowance account.

93. Compute the amount to be charged to the uncollectable account when the estimate is based on sales or an analysis of trade receivables.

94. Record an uncollectable account expense when the direct write-off method is used.

IV. Inventory

Objective #4: The student will demonstrate application of the procedures of taking inventory by completing the following suggested activities:

Activities:

95. Explain the effect of an overstatement or understatement of merchandise inventory (on net income).

96. Distinguish between the periodic and perpetual inventory systems of inventory accounting.

97. Explain the stages of the process of "taking" an inventory.

98. Explain and compute the value of an inventory when the first-in, first-out method is used.

99. Explain and compute the value of an inventory when the last-in, first-out method is used.

100. Explain and compute the value of an inventory when the weighted average method is used.

101. Explain and compute the value of an inventory when the retail method of inventory costing is used.

102. Explain the function of perpetual inventory system.

103. Explain the presentation of merchandise inventory on the balance sheet.

104. Explain and compute the gross profit method of estimating inventory value.

105. Compare the effects of the first-in, first-out method, last-in, first-out method and the weighted average method on the net income of a company for a fiscal period.

106. Define the term deferral as a postponement of the recognition of an expense already paid or of a revenue already received.

107. Define the term accrual as an expense or a revenue that has gradually accumulated but has not yet been recognized in the accounts by a routing entry.

108. Compute and record the adjusting entries for prepaid expenses which were initially recorded as expenses.

109. Explain the need for and record the reversing entries for prepaid expenses which have been initially recorded as expenses.

110. Compute and record the adjusting entry for unearned revenue recorded initially as revenue.

111. Compute and record the adjusting entry for unearned revenue recorded initially as liabilities.

112. Explain the need for and record the reversing entry for unearned revenue recorded initially as revenue.

113. Define real property.

114. Define personal property.

115. Distinguish between tangible and intangible property.

116. Define the term assessed value as it relates to real and personal property.

117. Compute a property tax when given a tax rate and an assessed value.

118. Explain how the differences between the fiscal year of a municipality and the fiscal year of a business affect the accounting for property taxes.

119. Record the adjusting entries for property taxes.

120. Describe the nature of plant assets.

121. Explain what is included in the initial cost of plant assets.

122. Define depreciation of a plant asset.

123. List and explain the factors which contribute to decline in utility of a plant asset.

124. Describe the function of the contra asset account often called the reserve for depreciation.

125. List and explain the factors which must be considered in computing periodic depreciation of plant assets.

126. Explain the importance of the Internal Revenue Service in computing depreciation.

127. Compute depreciation using the straight-line method.

128. Compute depreciation using the units-of-production method.

129. Compute depreciation using the declining-balance method.

130. Compute depreciation using the sum-of-the-digits methods.

131. Distinguish between capital expenditures and revenue expenditures.

132. Record the entry for the discarding a plant asset which has no book or market value.

133. Record the entry for the discarding of a plant asset which has book value.

134. Record the entry for the sale of a plant asset with no gain or loss.

135. Record the entry for the sale of a plant asset with either a gain or a loss.

136. Record the entry for the exchange of a plant asset when there is a recognized loss in the exchange.

137. Explain the need for subsidiary ledgers for plant assets.

138. Explain and compute depreciation based on averages of various classes of plant assets.

139. Explain the method used in determining depreciation of plant assets of low unit cost such as hand tools or dies.

140. Explain and compute depletion of wasting assets such as minerals removed from the earth.

141. Explain and compute the amount to be amortized or written-off for intangible assets such as patents.

V. Accounting System

Objective #5: The student will demonstrate application of the principles of an accounting system by completing the following suggested activities:

Activities:

142. List and describe the fundamentals of a properly designed accounting system.

143. List the fundamental features of a system of internal control used to safeguard a company's assets.

144. Describe the importance of competent personnel and a rotation of duties to the effectiveness of any system of accounting controls.

145. Describe the importance of assignment of responsibility in any effective system of accounting control.

146. Describe the importance of separation of responsibility in any effective system of accounting.

147. Describe the importance of proofs and security measures and independent review in any system of accounting.

148. Explain the factors necessary for effective control over cash receipts and payments.

149. Describe the function of and prepare a bank reconciliation.

150. List the steps in making a cash payment when a company uses the voucher system.

151. Describe an effective system for controlling petty cash expenditures.

152 Describe effective systems for control over noncash items such as notes and insurance policies.

153. List and explain the requirements of an effective payroll system.

154 Explain when an employer-employee relationship comes into being.

155 Explain and compute the various methods of remuneration of employees such as hourly, weekly, or piecework basis.

156. List the common deductions from an employee gross pay.

157. Compute an employee net pay.

158. List and describe the components of a payroll system.

159. Diagram a payroll systems which accounts for all common variables.

160. Describe some components of an effective system of internal controls for payrolls.

161. Record employer and employee payroll tax liabilities.

162. Compute accrued payroll taxes taking into account the fact that all payroll taxes levied against employers become liabilities only at the time the related remuneration is paid to employees rather than at the time the liability to the employees in incurred.

163. Explain the three phases of accounting system installation and revision: (1) analysis, (2) design, (3) implementation.

164. Describe the function of flow charts in accounting system installation and revision.

165 . Diagram a simple flow chart for automated processing of information, such as posting debits to customers' accounts.

166 . Describe the nature of automated equipment used in accounting.

167 . Explain the three major parts of an automated data processing system: (1) input, (2) processing, and (3) output.

168 . Describe the three major types of data processing equipment: (1) magnetic ink character processors, (2) punched card machines, (3) electronic computers.

169 . Describe in detail some of the basic applications of automated equipment such as processing accounts receivable.

170 . List the partnership characteristics that have accounting implications.

171 . Record the original investments of partners in a partnership.

172 . Compute the division of partnership income recognizing differences in ability and in amount of time devoted to the business by the partners.

173 . Compute the division of partnership income when partners agree that the most equitable plan of income sharing is to allow salaries commensurate with the services rendered and also to allow interest on the capital investments.

174 . Explain the treatment of partners' salaries and interest as expenses.

175 . Prepare a statement of the division of a partnership net income.

176 . Record the dissolution of a partnership.

177 . Record the admission of a new partner by purchase of an interest in the business.

178 . Record the admission of a new partner by contribution of assets.

179 . Define the intangible asset "goodwill."

180 . Record the withdrawal of a partner in a partnership.

181 . Record the liquidation of a partnership when there is a gain realized on the sale of its assets.

182 . Record the liquidation of a partnership when there is a loss on the sale of its assets and no capital deficiencies.

183 . Record the liquidation of a partnership when there is a loss on the sale of its assets and there are capital deficiencies.

MAJOR OBJECTIVE 1:

THE STUDENT WILL DEMONSTRATE APPLICATION OF CORRECT TYPING TECHNIQUES, PRODUCTION TYPING, AND TECHNICAL ASPECTS OF BUSINESS REPORTS BY COMPLETING THE FOLLOWING SUGGESTED ACTIVITIES.

LEVEL OBJECTIVE 2:

THE STUDENT WILL DEMONSTRATE APPLICATION OF TYPING AT THE FREQUENCY OF 60-65 GROSS WORDS A MINUTE FOR 5 MINUTES WITH 95% ACCURACY.

Activities:

1. Center a word, title, or group of words horizontally and vertically on any size paper.
2. Set up tabulation problems on any size paper.
3. Type business letters using different letter style.
4. Type term papers and manuscripts.
5. Type carbon copies.
6. Type envelopes.
7. Type telegrams.
8. Type cablegrams.
9. Type invoices.
10. Type on stencils and run them off.
11. Type on masters and run them off.
12. Type on index cards.
13. Change a ribbon by obtaining specific instructions from the instructor.
14. Identify the paper release lever.
16. Identify the cylinder and cylinder knobs.
17. Set margins.
18. Identify the ratchet release lever.
19. Identify the line space indicator.
20. Identify the paper bail.

21. Identify the carriage release lever.

22. Identify the ribbon carrier.

23. Type memoranda.

24. Keep a check on his/her typing techniques. (ie, feet flat on floor, fingers curved, eyes on copy, etc.).

25. Identify "jammed" keys as being one key struck before the preceding one is released.

26. Recognize tnat jammed keys occur because of a stroking fault.

27. Realize that to correct the jamming of keys, the student must align fingers directly over the home keys and improve timing of key strokes.

28. "Squeeze" or "spread" a letter or word on the typewriter by obtaining specific instructions from the instructor.

29. Proofread copy before it is taken out of the typewriter.

30. Recognize that the purpose for proofreading copy is so that errors can be corrected before the copy is handed in.

31. Type statistical copy.

32. Recognize stastical copy as tables containing figures.

33. Type from hand-written and rough draft copy.

34. Identify common marks that proofreaders use for correcting copy as follows:

close up

delete

Insert period

Insert

add space

paragraph

underline

Transpose

move left

move right >

Lower case l.c.

Capitalize Cap.

36. Divide words at line endings to aid in maintaining a fairly even right-hand margin by obtaining specific rules for syllabication from the instructor.

37. Review and study the guides for erasing.

38. Use a plastic shield and a typewriter (hard) eraser.

39. Lift the paper bail and turn the paper forward if the error is on the upper 2/3 of the page or backward if it is on the lower third.

40. Move the carriage (carrier) to the left or right as far as you can so the eraser crumbs will not clog the mechanism.

41. Erase lightly-don't scrub the error and blow eraser particles away as he/she erases.

42. Compose at the typewriter by answering questions dictated by the instructor.

43. Learn how to align words on the typewriter so that the typed copy can be re-inserted into the typewriter.

44. Type at least 31-34 WAM accurately at the end of the first 9 week level of Type III. Type at least 39-42 WAM at the end of the second 9 week level. Type at least 47-50 WAM at the end of the third 9 week level. Type at least 54-59 WAM at the end of the fourth 9 week level.

45. Assemble, insert, and erase on a carbon pack.

46. Place the sheet on which the carbon copy is to be made flat on the desk; then place a sheet of carbon paper, carbon side down, on top of the paper. Finally, place the sheet for the original on top of the carbon paper.

47. Pick up the papers and tap them lightly on the desk.

48. Insert the pack into the machine, carbon side toward you as you insert the papers.

49. Roll the pack in far enough for the feed rolls to grip the papers; then operate the paper-release level to eliminate possible wrinkles.

50. Fold a letter for a small envelope.

51. With the letter face up on the desk, fold from the bottom up to ½ inch of the top. Fold right third to left. Folding from left to right, fold left third to ½ inch of last crease. Insert last creased edge first.

52. Obtain zip code rules and regulations from instructor.

53. Recognize that the address section of an envelope or post card should be typed according to the rules and regulations adopted by the Post Office Department in February, 1969.

54. Review the rules for typing on a post card.

55. Recognize that a postal card is 5½ by 3¼ inches and has a total of 19 lines. Since the top and bottom margins take 2 or 3 lines each, however, there will be just 12 to 14 lines for typing.

56. Recognize that each line on a postal card has 55 pica or 66 elite spaces, but the left margin will take 3 or 4 spaces and the right margin 2 or 3 spaces. The writing lines, then, are limited to 48 to 50 pica or 59 to 61 elite spaces.

57. Align arabic and roman numerals at the right.

58. Type an Outline as follows:

59. Capitalize the title in topic outlines.

60. Capitalize major headings in an outline.

61. Capitalize important words of first-order subheadings in an outline.

62. Capitalize only first word of second-order subheadings in an outline.

63. Center the title of the outline horizontally.

64. Align identifying numerals and letters for major headings at the left margin followed by 2 spaces.

65. Align identifying letters and numerals for each subsequent level of subheading beneath the first word of the preceding heading, followed by 2 spaces.

66. Triple space after the title.

67. Precede major headings (except the first) by 1 blank line.

68. Double space after major headings.

69. Single space all subheadings.

70. Use the ratchet release level to type subscripts or superscripts.

71. Distinguish between a superscript and a subscript.

72. Recognize a superscript as a figure or symbol typed above the line of writing.

73. Recognize a subscript as a figure or symbol typed below the line of writing.

74. Recognize that to type a superscript, he must operate the ratchet release, turn the cylinder backward (toward him) a half space, type the figure then return the ratchet release and cylinder to normal position.

75. Recognize that to type a subscript (a chemistry symbol), he must operate the ratchet release, turn the cylinder forward (away from him) a half space, type the figure and return the ratchet release and cylinder to normal position.

76. Type special characters and symbols.

77. Use an apostrophe key for a single quote.

78. Use the apostrophe key for feet.

79. Use the quotation mark key for inches.

80. Use the X key for times.

81. Use the hyphen key for a minus sign.

82. Use the letter o for the degrees symbol.

83. Use the = key for the equal sign.

84. Use capital letters to make roman numerals.

85. Use the period key to show ellipsis marks.

86. Recognize that the ellipsis is used to indicate omissior of words from a quotation.

87. Recognize that the ellipsis is shown by 3 alternating periods and spaces, or by 4 if the end of a sentence is included in the omission.

88. Improve his typing technique by analyzing his finger position.

89. Recognize proper curve of fingers as follows: fingers curved at first and second joints; thumb curved and resting lightly on the space bar; wrists low and relaxed.

90. Realize that improper finger alignment results in a glancing stroke causing clashing and jamming of keys.

91. Realize that proper finger alignment enables the typist to strike keys with a direct, quick snap with an immediate release of the keys.

92. Improve his basic communication skill by studying the number, capitalization, and punctuation guides.

93. Spell numbers from one to ten except when used with numbers above ten.

94. Spell a number beginning a sentence even though figures are used later in the sentence.

95. Spell the shorter of two numbers used together; i.e.
order ten 50-gallon drums.

96. Spell isolated fractions in a sentence, but type a series of fractions in figures.

97. Use the diagonal (/) key for made fractions; i.e. 3/5 or 7/8.

98. Realize that a common practice in business is to use figures for all numbers except those which begin a sentence.

99. Recognize that the reason it is common practice in business to use figures for all numbers except those which begin a sentence is because it makes number recognition much easier and verification more sure.

100. Express in figures numbers preceded by nouns.

101. Express measures (also weights and dimensions) in figures.

102. Use the percent sign (%) when it is preceded by definite figures. Percent (spelled) is preferred with approximations and in formal writing.

103. Spell names of small-numbered avenues and streets (ten and under).

104. Type house numbers in figures except for house number one.

105. Capitalize the first word of every sentence and the first word of every complete direct quotation.

106. Realize that fragments of quotations are not capitalized.

107. Realize that a quotation resumed within a sentence is not capitalized.

108. Capitalize the first word after a colon if that word begins a complete sentence.

109. Recognize that 2 spaces are left after a colon.

110. Recognize that in typing quotation marks, the comma or period is typed before the ending quotation mark.

111. Capitalize first and last words and all other words in titles of books, articles, periodicals, headings, and plays, except words of four letters or less used as articles, conjunctions, or prepositions.

112. Capitalize an official title when it immediately precedes a name. When used elsewhere, type it without the capital unless it is a title of high distinction.

113. Recognize that business or professional titles used without the name of the person are not capitalized.

114. Capitalize all proper nouns and their derivatives.

115. Capitalize the names of the days of the week, months of the year, holidays, periods of history, and historic events.

116. Type drills where he will have to apply the guides for capitalization.

117. Use the comma after introductory words, phrases, or clauses and after word in a series

118. Use the comma to set off short, direct quotations.

119. Use the comma to set off words in apposition (words which come together and refer to the same person, thing, or idea) and words of direct address.

120. Use the comma to set off nonrestrictive clauses.

121. Use the comma to separate the day from the year and the city from the state.

122. Use the comma to separate two or more parallel adjectives.

123. Use the comma to separate unrelated groups of figures which come together and to separate whole numbers into groups of three digits each (except policy, year, page, room, telephone, and most serial numbers.

124. Use an exclamation mark after emphatic interjections and after phrases or sentences that are clearly exclamatory.

125. Use a question mark at the end of a sentence that is a direct question.

126. Type drills where he will have to apply the rules for the comma, exclamation point, and the question mark.

127. Recognize that copy may be typed with the right-hand margin even.

128. Identify copy that is typed with the right-hand margin even as "justified" copy.

129. Recognize that except for the last line of a paragraph, the words in each line are spaced so that the right margin will be even.

130. Recognize that the method for justifying copy is achieved by adding extra spaces between words to fill out short lines and using half spaces between words to squeeze words on lines.

131. Become familiar with different letter-type contents.

132. Compose a thank-you letter.

133. Compose a letter of complaint.

134. Compose a letter in which a product is ordered.

135. Compose a letter of application.

136. Compose a data sheet to accompany the letter of application.

137. Practice drills in which high-frequency balanced-hand words are emphasized.

138. Practice drills in which high-frequency one-hand words are emphasized.

139. Practice drills in which high-frequency two-and-three-letter combinations are emphasized.

140. Recognize an itinerary as a travel schedule which usually includes a chronological listing of departure and arrival times, mode of travel and accommodations, and a listing of scheduled activities.

141. Type an itinerary using a 1" margin on all sides, centering heading lines.

142. Increase keystroking skill by adding 3-5 words a minute to the 5 minute rate while maintaining appropriate accuracy.

143. Improve skill in typing figures and symbols from script and rough draft.

144. Increase proficiency in operating various machine parts.

145. Reinforce and extend learnings acquired previously in the course.

146. Increase efficiency in producing business letters as required in business offices.

147. Build confidence in doing actual office typing.

148. Identify a two-way, within-company communication typed on the same form as original message called a message-reply memo.

149. Recognize that the sender of a message-reply memo types the message in the left-hand column, keeps the second copy (yellow) and forwards others (white and pink) to addressee.

150. Recognize that the addressee types reply in right-hand column and keeps third (pink) copy and returns original (white) copy to sender.

151. Recognize that the type of envelope and form of address to accompany message-reply memo depends on whether the message travels through U.S. postal channels or through company mail.

152. Recognize that the signature of both parties on a message-reply memo may be typed and then initialed, or handwritten.

153. Type several message-reply memos to gain speed and proficiency in this area.

154. Study and then type a unit on telegraphic messages.

155. Recognize that telegraphic messages may be transmitted to Western Union offices by telephone, teleprinter, or Desk-Fan.

156. Realize that when sent by telephone or teleprinter, messages are typed on plain paper and filed.

157. Realize that when sent by Desk-Fan, messages are typed on a special form called "Telefan."

158. Understand the features of a phoned telegram as follows:

159. Center the heading 2" from top of page.

160. Type at left margin on third line below the heading the Class of Service (telegram or night letter).

161. Type the date and time the message was filed on one line.

162. Single space and block the complete address of addressee (including phone number if known).

163. Double space the message.

164. Understand the features of a Telefan message as follows:

165. Identify a Desk-Fan as being a special machine using telefan forms placed by Western Union in businesses having a large volume of telegraphic messages.

166. Recognize that a complete Telefan form is placed on the cylinder of the Desk-Fan where an electronic eye scans the message and flashes it to another Desk-Fan at the telegraphic center for further transmittal.

167. Realize that Desk-Fan also receives messages.

168. Type the call letters of the Desk-Fan station (business) sending the message.

169. Indicate the class of service: full rate (FR) or night letter(NL

170. Type the account number of the business sending the message.

171. Single space the body of the message within the border.

172. Practice typing several telegrams to become proficient in this area.

173. Become aware of the different size stationery used to type business letters.

174. Study and then type business letters on different size stationery.

175. Identify the kinds of special size stationery to be half-size ($5\frac{1}{2}$X$8\frac{1}{2}$), executive size ($7\frac{1}{4}$X $10\frac{1}{2}$), and Government size (8 X $10\frac{1}{2}$).

176. Realize that margins for half size stationery are 3/4"-1" and the date line is 8-10 lines from the top of the paper.

177. Realize that margins for executive size stationery are 3/4"-1" and the date line is 10-16 lines from the top of the paper.

178. Realize that margins for Government size stationery are 1" or $1\frac{1}{2}$"and that the date occurs a double space below the letter-head at the left margin.

179. Recognize that although specific margins and date line are given margin width and date placement depend on letter length.

180. Type several letters on special size stationery to become proficient in that area.

181. Strive to increase speed and accuracy in production typing.

182. Realize, from a discussion with the instructor, that the goal throughout the course is "Production."

183. Become aware that "production" means to turn in typed copy in a given time.

184. Realize that he is applying in Typing III the theory that he learned in Typing I and II.

185. Realize that whereas in Typing I and II he was learning and reviewing theory and technique, in Typing III he is expected to complete his work without asking questions--he is to use his own judgment and make his own decisions--as if he were a typist in an office.

186. Realize that he will be timed on everything he types for the purpose of determining his net production towards a minute.

187. Practice numerous typing tasks found in typical staff offices of business.

188. Recognize that his objective in Typing III is to enlarge his knowledge of the various production jobs found in business.

189. Study and type a unit concerning index cards.

190. Realize that all index cards in a card file should be typed in identical form because uniformity of style makes filing and finding faster and easier.

191. Type individual and company names on the third line from the top edge of the card and three spaces from the left edge.

192. Type personal names in transposed order--that is, last name first, given name or initial second, and middle name or initial last.

193. Place in parentheses immediately following the name, titles of personal or professional nature such as Mrs. or Dr., and seniority indicators, such as Jr. and Sr.

194. Prepare a mailing list on index cards by spacing down four times after typing the name of the individual or company, and then typing the name and address in postal sequences.

195. Recognize that an ordinary mailing address consists of a suitable personal title and the name typed in customary sequence, the building number and street, and the city and state with zip code.

196. Type the address single spaced beginning 3 spaces from the left edge of the index card.

197. Type the names used to file letters, memos, and reports on gummed file folder labels that are affixed to the folders themselves.

198. Recognize that labels may be purchased in various styles, continuous rolls and separate or folded strips being among the most common.

199. Realize that the most efficient procedure is to insert the strip or roll--not a single label--quickly into the machine.

200. Type folder labels in a variety of styles, depending on the preference of the office supervisor.

201. Begin every line just 2 or 3 horizontal spaces from the left edge of the label.

202. Position the first line on the second line from the top edge or score line.

203. Type individual or company names on the first line, city and state names on the second.

204. Study and type a unit on chain feeding envelopes.

205. Identify chain feeding as being most efficient and economical process when mass mailings are being prepared.

206. Recognize the back feeding process of chain feeding as feeding the envelopes into the typewriter from behind the cylinder.

207. Stack the envelopes face up on the left side of the typewriter.

208. Insert the first envelope to typing position and place a second envelope behind the cylinder in the "feed" position.

209. Address the first envelope. As the first envelope is pulled out of the machine with the right hand, feed another envelope in the "feed" position with the left hand.

210. Recognize that as the first envelope is removed, the second envelope will be moved into typing position.

211. Continue the "chain" by placing a new envelope in the "feed" position each time an addressed envelope is removed.

212. Type "form" letters.

213. Type an "Office Procedures Manual" by obtaining specific instructions from instructor.

214. Type a numeric roster by making three columns entitled Number, Name and Address, typing the names (with titles) in postal sequence.

215. Fill in "Order Acknowledgment Cards" by obtaining specific forms and instructions from instructor.

216. Recognize and type a "Price List."

217. Become proficient in typing Purchase Orders.

218. Become knowledgeable of what a Job Description is and type a "Job Description."

219. Become knowledgeable of what an "invitation to bid" is and type invitations to bid in letter form.

220. Become familiar with typing a "Trade-In Schedule."

221. Become familiar with typing a table of Delinquent Accounts.

222. Become familiar with typing a "Balance Sheet."

223. Become familiar with typing an Income Statement.

224. Become familiar with typing an Agenda for a meeting.

225. Become familiar with typing Minutes of a Meeting.

226. Become familiar with typing legal documents.

227. Become familiar with typing Medical documents.

228. Become familiar with typing Insurance documents.

229. Become familiar with typing technical data (i.e. typing a computer program).

230. Become familiar with typing Government reports.

BUS 29

SHORTHAND II TRANSCRIPTION

The procedure for the shorthand and transcription classes follows the same pattern daily - the student takes dictation and transcribes the dictation. The student takes timed writings. The student becomes exposed to different vocabulary words and practices the spelling of certain words. The objective is for the student to become more proficient in the area of taking shorthand and in transcribing and to become "a polished secretary."

Texts used: Integrated Secretarial Studies, Balsley, Robinson.
Gregg Transcription, Zoubek.
Dictation for Transcription, Leslie and Zoubek.
Speed Dictation with Previews in Gregg Shorthand, Zoubek.
Executive Dictation: Contemporary Style, Harrison, Nisbet.

MAJOR OBJECTIVE 1:

THE STUDENT WILL DEMONSTRATE APPLICATION OF SHORTHAND PRINCIPLES PREVIOUSLY LEARNED BY TAKING SHORTHAND AT THE FREQUENCY OF 60, 80, 100, and 120 WORDS A MINUTE WITH 95% ACCURACY.

MAJOR OBJECTIVE 2:

THE STUDENT WILL DEMONSTRATE APPLICATION OF TRANSCRIPTION SKILLS BY TYPING AT THE FREQUENCY OF 55 TO 60 WORDS A MINUTE FOR 5 MINUTES WITH 95% ACCURACY.

MAJOR OBJECTIVE 3:

THE STUDENT WILL DEMONSTRATE APPLICATION OF WHAT MAKES A "MAILABLE LETTER" BY TYPING LETTERS DAILY WHICH HE HAS TAKEN IN SHORTHAND.

MAJOR OBJECTIVE 4:

THE STUDENT WILL DEMONSTRATE APPLICATION OF CORRECT SPELLING, PUNCTUATION, AND GRAMMAR BY TYPING MATERIAL DAILY WHICH REQUIRES THESE CORRECTIONS TO BE MADE.

MAJOR OBJECTIVE 5:

THE STUDENT WILL DEMONSTRATE APPLICATION OF PROOFREADING BY TYPING MATERIAL DAILY WHICH IS REQUIRED TO BE PROOFREAD BEFORE IT IS TAKEN OUT OF THE TYPEWRITER.

MAJOR OBJECTIVE 6:

THE STUDENT WILL DISPLAY KNOWLEDGE OF WHAT MAKES A SUCCESSFUL SECRETARY BY DISCUSSING APPEARANCE, HYGIENE, BACKGROUND, POISE, PROMPTNESS, AND OTHER QUALITIES POSSESSED BY A GOOD SECRETARY.

Activities:

1. Discuss with the instructor and classmates "The Nature of Secretarial Work."

2. Review the shorthand principles for the phrase "out," the word beginning "re," the word ending "tion," the word family "dent," the word ending "nd," and the brief forms "satisfy-satisfactory, wish, manufacturer."

3. Read out loud letters 3, 4, 5, and 6 from textbook.

4. Review the punctuation of a parenthetical expression, a word in apposition, series, conjunctions, and and omitted.

5. Transcribe letters 4 and 5 on the typewriter.

6. Discuss with the instructor and classmates "Following Directions."

7. Review the shorthand principles for the phrase "hope," the word beginning "con," the word ending "ment," the word family "er," and the brief forms "work, newspaper, business."

8. Read out loud letters 9, 11, 12, 13, 14, and 15 from textbook.

9. Transcribe letters 9, 11, and 12 on the typewriter.

10. Discuss with the instructor and classmates "What Impression Does Your Appearance Make?"

11. Review the shorthand principles for the phrases containing "I," the word beginning "com," the word ending "ulate, ulation," the word family "port," and the brief forms "acknowledge, ever-every, merchandise."

12. Read out loud letters 18, 19, and 20 from the textbook.

13. Take dictation at 60 words a minute from instructor on letters 18, 19, and 20 of textbook (with a short preview of difficult words in those letters).

14. Transcribe letters 18, 19, and 20 on the typewriter.

15. Take dictation of letters 21, 22, and 23 from instructor (letters in textbook) at 60 words a minute (with a shorthand preview of difficult words in those letters).

16. Transcribe letters 21, 22 and 23 on the typewriter.

17. Discuss with instructor "mailable letters" and become familiar with the letter placement chart.

18. Review the shorthand principles for the phrases containing "we," the word beginning "de," the word ending "ly," the word family "st," and the brief forms "short, send, organize."

19. Read aloud letters 26 and 27 from textbook.

20. Take dictation of letters 28, 29, and 30 from instructor (letters in textbook) at 60 words a minute (with a shorthand preview of difficult words in those letters).

21. Transcribe letters 28, 29, and 30 on the typewriter.

22. Discuss with instructor and classmates the personal differences in taking shorthand.

23. Review the shorthand principles for the phrases containing "to before a downstroke," the word beginnings "in-en," word ending "lity," word family "sure," and the brief forms "company, correspond, recognize.

24. Read out loud letters 33 and 34 from textbook.

25. Take dictation of letters 35, 36, and 37 from instructor (letters in textbook) at 60 words a minute (with a shorthand preview of difficult words in those letters).

26. Transcribe letters 35, 36, and 37 on the typewriter.

27. Discuss with instructor and classmates "Your Attitude Toward Your Job."

28. Know the meaning of the following words and be able to use them correctly in a sentence: convalescence, fertile, imaginative, persuasive, creative, initiative, shuttle, "bumped," autographed copy, house organ, artwork, dedication, dynamic, media, personable, dietitians, periodic, optimistic, and atlas.

29. Transcribe letters using the correct transcription procedures: keep a dictionary at the desk while transcribing, have a typing eraser at the desk, keep a reference manual at the desk (or check at Instructor's desk for a reference manual).

30. Recognize transcription as the typing of letters from shorthand notes, using acceptable letter styles, and as the typing of any material (reports, memorandums, manuscripts) from shorthand notes, using the correct typing format.

31. Realize that in order to transcribe accurately and quickly, shorthand notes must be read over before the student sits at the typewriter to transcribe, and notations of spelling and punctuation should be inserted in the shorthand notebook before the student sits at the typewriter to transcribe.

32. Take timed writings on the typewriter so that her typing speed can be determined and appropriately recorded.

33. Discuss with instructor and classmates "Interoffice Memorandums."

34. Review the punctuation of a when clause, as clause, if clause, introductory phrase, and nonrestrictive element

35. Review the shorthand principles of phrases containing the word "able," the word beginning "trans," word ending "tial," word family "ply," word family "ted," and the brief forms "time, part, enclose."

36. Write for homework the letters in Lesson 6 of her textbook.

37. Take dictation from the instructor of letters in Lesson 6 at 60 words a minute for practice and speed building.

38. Take dictation with a preview of unfamiliar material at 60 words a minute of letters 1, 2, and 3 from "Dictation for Transcription."

39. Transcribe letters 1, 2, and 3 on the typewriter in correct letter placement form.

40. Discuss with instructor and classmates "Sending Interoffice Memoranda."

41. Review the shorthand principles of phrases containing "for," word beginning "ex," word ending "ure," word family "cation," and brief form "probable, question, experience, represent, suggest."

42. Write for homework the letters in Lesson 7 of the textbook.

43. Take dictation from the instructor of letters in Lesson 7 at 60 words a minute for practice and speed building.

44. Take dictation with a preview of unfamiliar material at 60 words a minute of letters 4, 5, and 6 from "Dictation for Transcription."

45. Transcribe letters 4, 5, and 6 on the typewriter in correct letter placement form.

46. Discuss with instructor and classmates "Extraoffice Letters."

47. Review the shorthand principles of phrases containing "if," word beginning "al," word ending "ble," word family "fer, ference" brief forms" opportunity, advantage, world, value, glad."

48. Write for homework the letters in Lesson 8 of the textbook.

49. Take dictation from the instructor of letters in Lesson 8 at 60 words a minute for practice and speed building.

50. Take dictation with a preview of unfamiliar material at 60 words a minute of letters 7, 8, and 9 from "Dictation for Transcription."

51. Transcribe letters 7, 8, and 9 in correct letter placement form on the typewriter.

52. Discuss with instructor and classmates "Continuation Sheets and Envelopes."

53. Review the shorthand principles of phrases containing "want," word beginning "for," word ending "rity," word family "side," and brief forms "regular, under, immediate, and worthy."

54. Write for homework the letters in Lesson 9 of the textbook.

55. Take dictation from the instructor of letters in Lesson 9 at 60 words a minute for practice and speed building.

56. Take dictation with a preview of unfamiliar material at 60 words a minute of letters 10, 11, 12, from "Dictation for Transcription."

57. Transcribe letters 10, 11, 12 in correct letter placement form on the typewriter.

58. Discuss with instructor and classmates "Characteristics of Good Correspondence."

59. Review the shorthand principles of phrases containing "time," word beginning "un," word ending "ings," word family "rating," and brief forms "never, purpose, progress, and order."

60. Write for homework the letters in Lesson 10 of the textbook.

61. Take dictation from the instructor of letters in Lesson 10 at 60 words a minute for practice and speed building.

62. Take dictation with a preview of unfamiliar material at 60 words a minute of letters 13, 14, and 15 from "Dictation for Transcription."

63. Transcribe letters 13, 14, and 15 on typewriter in correct letter placement form.

64. Know the meaning of the following words and be able to use them correctly in a sentence: civic-minded, selectmen, clerical, lucrative, reluctance, liberal, consecutive, tuition, congenial, canvassing, solicitation, applicable, redecorating, category, sectors.

65. Take timed writings on the typewriter to determine the typing speed and appropriately record the results.

66. Discuss with instructor and classmates "Handling the Notebook in Taking Dictation."

67. Review the punctuation including: the period used with a courteous request, the apostrophe, semicolon with no conjunction, semicolon, and comma.

68. Review the shorthand principles of the word beginning "be," the phrases containing "sure," the word ending "ful," word family "ation," the sound of "ow," and the brief forms "think, over, great, what."

69. Write for homework the letters in Lesson 11 of the text.

70. Take dictation from the instructor with a preview of unfamiliar material at 60 words a minute of letters 16, 17, and 18 from "Dictation for Transcription."

71. Transcribe letters 16, 17, and 18 on the typewriter in correct letter form.

72. Take dictation from the instructor of Take No. 21 at 60 words a minute from "Speed Dictation" in one-minute spurts, gradually building up to 5 minutes.

73. Read back from shorthand notes Take No. 21.

74. Discuss with instructor and classmates "Office Style Dictation."

75. Review the principles of shorthand containing the phrases "of course, to make, you ordered, in opposition, you have been, up to the minute, we hope you will, one of our," the word beginning "dis," word endings "self, selves," word family "oo after n, m," and the brief forms "after, one, use."

76. Write for homework the letters in lesson 12 in text.

77. Take dictation from the instructor with a preview of unfamiliar material at 60 words a minute of letters 19, 20, 21 from "Dictation for Transcription."

78. Transcribe letters 19, 20, 21 on the typewriter in correct letter form.

79. Discuss with instructor and classmates: "Interruptions and Pauses in the Dictation."

80. Review the shorthand principles of the phrases containing "to," the word beginning "re," word ending "ward," word family "ish," and brief forms "situation, particular, you-your, how-out, experience."

81. Write for homework the letters in Lesson 13 of text.

82. Take dictation from the instructor with a preview of unfamiliar material at 60 words a minute of letters 22, 23, 24 from "Dictation for Transcription."

83. Transcribe letters 22, 23, 24, on the typewriter in correct letter form.

84. Discuss with instructor and classmates: "Handling the Notebook in Transcription."

85. Review the principles of shorthand for the phrases containing "as," word beginning "con," word ending "ship," word family "ciate," and brief forms "object, difficult, soon, with."

86. Write for homework the letters in lesson 14.

87. Take dictation from the instructor of Take No. 22 at 60 words a minute from "Speed Dictation" in one-minute spurts, gradually building up to 5 minutes.

88. Read back from shorthand notes Take No. 22.

89. Take timed writings on the typewriter to determine typing speed and appropriately record results.

90. Discuss with classmates and instructor "The Use of the Dictionary."

91. Review the shorthand principles of the phrases containing the word "been," word beginning "self," word ending "ses," word family "ult," and brief forms "request, satisfy-satisfactory, there-thereby."

92. Write for homework the letters in lesson 15.

93. Know the meaning of the following words and be able to use them correctly in a sentence: pruning, spray, entrusting, uneventful, china, consultant, tangible, maintenance, architect, survey, negotiate, primary, volunteered, incur, self-supporting.

94. Take dictation with a preview of unfamiliar material at 60 words a minute of letters 25, 26, 27, from "Dictation for Transcription."

95. Transcribe on the typewriter in correct letter form letters 25, 26, 27. Supplemental Text Used by Instructor: Most Used Words and Phrases by Gregg, Leslie and Zoubek.

96. Review the correct ways of typing addresses, amounts, dates, and expressions of time (when to transcribe in numbers or when to transcribe by spelling out the numbers).

97. Discuss with instructor and classmates: letter of inquiry or request.

98. Review the shorthand principles of phrases containing "you," word beginnings "electr-electric," word ending "ual," word family "less," the sound of "th," and the brief forms "envelope, put, general, for, success."

99. Take taped dictation from cassette (teacher prepared tape) of the br forms, phrases, on page 4, 5, and 6 of Most Used Words and Phrases.

100. Check outlines of dictation taken from tape on page 4, 5, 6, of Most Used Words and Phrases.

101. Write for homework the letters in lesson 16.

102. Take dictation from instructor with a preview of unfamiliar material of letters 28, 29, 30, at 60 words a minute from "Dictation for Transcription."

103. Transcribe on the typewriter letters 28, 29, and 30.

104. Discuss with instructor and classmates "Favorable and Unfavorable Responses to Inquiries and Requests."

105. Review the shorthand principles containing the phrases "there,"word beginnings "for-fur," word ending "cal," word family "pre," and brief forms "there, responsible, gentlemen, throughout."

106. Write for homework the letters in lesson 17.

107. Take dictation from her instructor of Take No. 23 at 60 words a minute from "Speed Dictation" in one-minute spurts, gradually building up to 5 minutes.

108. Read back from shorthand notes Take No. 23.

109. Discuss with instructor and classmates: letters of order and acknowledgement.

110. Review the shorthand principles of the phrases containing "few," word beginning "mis," word ending "hood," word family "ally," and brief forms "morning, quantity, street, ever-every."

111. Write for homework the letters in lesson 18.

112. Take dictation from instructor with a preview of unfamiliar material at 60 words a minute letters 31, 32, 33 from: "Dictation for Transcription."

113. Transcribe on the typewriter letters 31, 32, 33.

114. Discuss with instructor and classmates: letter of remittance, claim, and adjustment.

115. Review the shorthand principles of the phrases containing "into," word beginnings "sub," word ending "tain," word family "sup," and brief forms "idea, present, thing-think, enclose."

116. Write for homework the letters in lesson 19 of text.

117. Take dictation from instructor with a preview of unfamiliar material at 60 words a minute letters 34, 35, 36 from" "Dictation for Transcription."

118. Transcribe on the typewriter letters 34, 35, 36.

119. Discuss with instructor and classmates: letters of credit and collection.

120. Review the shorthand principles of the phrases containing "ago," word beginning "super," word ending "ingly," word family "tend," and brief forms "advertise, circular, opportunity, subject."

121. Write for homework letters in lesson 20 of text.

122. Take dictation from instructor with a preview of unfamiliar material at 60 words a minute letters 37, 38, 39 from: "Dictation for Transcription."

123. Transcribe on the typewriter letters 37, 38, 39.

124. Know the meaning of the following words and be able to use them correctly in a sentence: economical, adopted, maximum, menace, epidemic, humidity, interval, dissipate, continual, ascertain, degree-day, converted, supplementary, direct distance dialing, party line.

125. Review the typing style of Titles: in letters, titles of books, booklets, and pamphlets are enclosed in quotation marks; titles of magazines, newspapers, and bulletins are not quoted--they are capitalized. (Caution: these styles are used for general business letters; however, some publishers prefer to have the titles of their publications typed in all caps; others prefer to have them underscored).

126. Discuss with instructor and classmates: sales letters.

127. Review the shorthand principles of phrases and blends by taking taped dictation (instructor prepared tape) from pages 7, 8, 9, 10, and 11 of Most Used Words and Phrases.

128. Check outlines of dictation taken from tape with instructor.

129. Write the letters in lesson 21 for homework from text.

130. Take dictation from instructor of letters 40, 41, 42 with preview at 60 words a minute from" "Dictation for Transcription."

131. Transcribe on the typewriter letters 40, 41, 42.

132. Discuss with instructor and classmates: application letters, data sheet, and follow up letters.

133. Review the punctuation of the semicolon with an illustration: when an illustration is introduced by some such expression as namely, that is, for example, the expression would be preceded by a semicolon and followed by a comma.

134. Write for homework letters in lesson 22.

135. Take dictation of Take No. 24 at 60 words a minute in one-minute spurts, gradually building up to 5 minute spurts from "Speed Dictation."

136. Read back from shorthand notes Take No. 24.

137. Take timed writings to determine typing speed and appropriately record results.

138. Discuss with instructor and classmates: letters of recommendation and introduction.

139. Review the punctuation of a colon used with an enumeration: a colon is used after an expression that introduces some following material, such as an explanation of a general statement, a list or an enumeration.

140. Write for homework the letters in lesson 23.

141. Take dictation from instructor of letters 43, 44, 45, at 60 words a minute.

142. Transcribe letters 43, 44, 45 on the typewriter.

143. Discuss with instructor and classmates: letters of notification, invitation, and confirmation.

144. Review the punctuation for the quotation mark: short quotations are introduced by a comma, the comma and period at the end of the quote are always typed inside the final quotation mark. Question marks are placed inside or outside the final quotation mark.

145. Write for homework the letters in lesson 24.

146. Take dictation from instructor of letters 46, 47, 48 at 60 words a minute with a preview of unfamiliar material from: "Dictation for Transcription."

147. Transcribe letters 46, 47, 48.

148. Review the punctuation of the colon when it introduces a long quote: Long quotations are introduced by a colon.

149. Write the letters in lesson 25 for homework.

150. Know the meaning of the following vocabulary words and use them in a sentence: abridgment, in the black, carriage charges, altered, drenched, induce, motive, salient, psychology, provisional, habitual, shingle, bimonthly, unique, mailing pieces.

151. Discuss with classmates and instructor: letters of congratulation, appreciation, praise, sympathy, and greeting.

152. Take dictation from instructor of letters 49, 50, 51 at 60 words a minute with a preview of unfamiliar material from "Dictation for Transcription."

153. Transcribe letters 49, 50, 51 on the typewriter.

154. Take timed writings on the typewriter to determine typing speed and record results.

155. Take taped dictation (instructor prepared tape) from page 11, 12, 13, 14, 15 and 16 of Most Used Words and Phrases.

156. Check outlines of taped dictation with instructor.

157. Discuss with instructor and classmates: handling incoming mail.

158. Review the usage of the words apprised and appraised.

159. Write for homework the letters in lesson 26 of text.

160. Review the spelling of words ending in an, on, en as listed in textbook.

161. Write for homework the letters in lesson 27 of text.

162. Discuss with instructor and classmates: handling outgoing first-class mail.

163. Take dictation from instructor of letters 52, 53, 54 at 60 words a minute from "Dictation for Transcription" with a preview of unfamiliar material.

164. Transcribe letters 52, 53, 54 on the typewriter.

165. Write in shorthand for proportion the words order and audit, say and see, as and if, in sentences and then read back in class.

166. Write for homework letters in lesson 28.

167. Discuss with instructor and classmates: procedure for making local calls.

168. Take dictation of Take No. 25 at 60 words a minute in one-minute spurts, gradually building up to 5 minutes from "Speed Dictation."

169. Read back in class from shorthand notes Take No. 25.

170. Write for homework lesson 29 of text including the section of Office Style Dictation.

171. Discuss with classmates and instructor: procedure for making long distance calls.

172. Take dictation from instructor of letters 55, 56, 57 at 60 words a minute with a short preview of unfamiliar material from "Dictation for Transcription."

173. Transcribe letters 55, 56, 57 on the typewriter.

174. Learn the definition of the prefix "inter" as meaning between, among, in the midst, and relation it to the following words: International, interview, interrupt, intercollegiate, intervene, intermedia

175. Write for homework letters in lesson 30.

176. Take dictation from instructor of letters 58, 59, 60 at 60 words a minute from "Dictation for Transcription."

177. Transcribe letters 58, 59, 60 on the typewriter.

178. Know the meaning of the vocabulary words in Lessons 26 through 30 of textbook.

179. Discuss with instructor and classmates: "Receptionist Duties, Travel Details and Business Ethics and Etiquette."

180. Learn the meanings of the words adverse and averse and use them in a sentence.

181. Write for homework the letters in lesson 31 of textbook.

182. Take dictation from instructor of Take No. 26 at 60 words a minute in one-minute spurts, gradually building up to 5 minutes, from: "Speed Dictation."

183. Read back in class from shorthand notes Take No. 26.

184. Write for homework letters in lesson 32 of text.

185. Review the spelling of words ending in el, al, le as listed in textbook.

186. Take dictation from instructor of letters 61, 62, 63 with a shorthand preview of unfamiliar material at 60 words a minute from "Dictation for Transcription."

187. Transcribe letters 61, 62, 63 on the typewriter.

188. Check on the grammar of words bring and take and use them in a sentence.

189. Write for homework letters in lesson 33 in text.

190. Take taped dictation of words on pages 17, 18, 18, 20, 21, 22 (instructor prepared tape) from: Most Used Words and Phrases.

191. Check outlines of words from taped dictation.

192. Take dictation from instructor of letters 64, 65, 66 from "Dictation for Transcription."

193. Transcribe letters 64, 65, 66 on the typewriter.

194. Write for homework letters in lesson 34 of text.

195. Transcribe for homework the letter on page 213 of textbook.

196. Take dictation from instructor of Take No. 26 at 60 words a minute from "Speed Dictation."

197. Read back from shorthand notes Take No. 26.

198. Write for homework letters in lesson 35.

199. Know the meaning of the words in lessons 31 through 35 of textbook and use them in a sentence.

200. Take dictation of letters 67, 68, 69 at 60 words per minute from "Dictation for Transcription."

201. Take timed writings on the typewriter to determine typing words a minute and record results.

202. Differentiate between the words break and brake.

203. Write the letters in lesson 36 of text for homework.

204. Discuss with instructor and classmates: typewriting from printed copy.

205. Type from printed copy material obtained from instructor.

206. Take dictation from tape (instructor prepared tape) of pages 23, 24, 25 from Most Used Words and Phrases.

207. Check outlines of material taken from tape with instructor.

208. Take dictation of letters 70, 71, and 72 from: "Dictation for Transcription" at 60 words a minute.

209. Transcribe letters 70, 71, and 72 on the typewriter.

210. Become familiar with the spelling of words ending in ly: most words ending in e retain the e when the ending ly is added. Some exceptions--wholly, truly, duly.

211. Write the letters in lesson 37 for homework.

212. Take dictation of Take No. 27 at 60 words a minute in one-minute spurts, gradually building up to 5 minutes.

213. Read back in class shorthand notes from Take No. 27.

214. Take timed writings to determine typing words per minute and record results.

215. Write letters in lesson 38 for homework.

216. Discuss with instructor and classmates: "Erasing and Correcting Errors," and "Squeezing and Spreading Letters in Correcting Errors."

217. Take dictation at 60 words a minute of letters 73, 74, and 75 from "Dictation for Transcription."

218. Transcribe on the typewriter letters 73, 74, and 75.

219. Write for homework letters in lesson 39.

220. Transcribe for homework letter on page 240 of text.

221. Type memoranda in correct form by explanation from instructor.

222. Take dictation of letters 76, 77, and 78 at 60 words a minute.

223. Transcribe letters 76, 77, and 78.

224. Become familiar with the prefix con in relation to the following words and their meaning: connection, conciliate, concurrent, confer, congregate, conspire, and consolidate.

225. Write for homework the letters in lesson 40.

226. Know the meaning of the vocabulary words listed in lessons 36 through 40 in text.

227. Discuss with instructor and classmates: "Requirements of the Filing Job, The Nature of Card Filing, The Nature of Correspondence Filing, and Basic Correspondence Filing Procedures."

228. Take dictation of Take No. 28 at 60 words a minute in one-minute spurts, gradually building up to 5 minutes from: "Speed Dictation."

229. Read back from shorthand notes Take No. 28 in class.

230. Write for homework the letters in lesson 41 of text.

231. Differentiate between the words peace and piece and use them in a sentence.

232. Discuss with instructor and classmates: guides for alphabetic indexing and filing.

233. Take dictation at 60 words a minute of letters 79, 80, and 81.

234. Transcribe letters 79, 80, and 81.

235. Write for homework letters in lesson 42.

236. Take dictation from instructor of Take No, 29 at 60 words a minute in one-minute spurts, gradually building up to 5 minutes.

237. Read back in class from shorthand notes Take No. 29.

238. Take timed writings to determine typing words per minute and record results.

239. Differentiate between the words let and leave and use them in a sentence.

240. Write lesson 43 for homework.

241. Take dictation from instructor of letters 82, 83, and 84 at 60 words a minute.

242. Transcribe letters 82, 83, and 84 on the typewriter.

243. Write for homework lesson 44.

244. Transcribe the letter on page 271 of textbook for homework.

245. Transcribe in class letter No. 307 from textbook.

246. Take dictation from tape (instructor prepared tape) from pages 26, 27, 28, and 29 of Most Used Words and Phrases.

247. Type envelopes (small and large) according to the new Zip Code Rules and Regulations adopted by the Post Office Department.

248. Write for homework the letters in lesson 45.

249. Take dictation from instructor of letters 85, 86, 87, at 60 words a minute.

250. Transcribe letters 85, 86, and 87 on the typewriter.

It is at this time (if not sooner) that students will start to branch off and work at their own rate of speed; for example, some students will still be taking dictation at 60 words a minute while other will be working at 70 words a minute and still others may feel confortable at 80 words a minute. Also, in transcription, student will begin working on a kit, Advanced Office Projects which contains 20 typing projects. Some students will complete project 1 in 30 minutes while others will complete project 1 in 15 minutes. They will begin to branch off and work at their own rate of speed completing each project according to their own capabilities.

The procedure, however, remains much the same as in Level I; the changes, of course, are in the dictation words a minute and the typing words a minute.

251. Write for homework lesson 46 through 50 for week No. 10, one lesson each day.

252. Discuss with instructor and classmates telegraphic, postal, and shipping services.

253. Take dictation from instructor from "Speed Dictation" at rate at which they are working (60, 70, 80, words a minute). This is a 5 minute take.

254. Transcribe the dictation from the 5 minute take.

255. Take dictation from tape (instructor prepared tape) from pages 30, 31, 32 of Most Used Words and Phrases.

256. Check with instructor for outlines of dictation taken from tape.

257. Start typing projects from the kit obtained from instructor.

258. Differentiate between the words wait and weight and be able to use them in a sentence.

259. Transcribe letter No. 343 from textbook.

260. Know the meanings of the vocabulary words taken from text in lessons 46 through 50 and use them in a sentence.

261. Take letters for transcription from instructor at appropriate speed and transcribe letters from "Dictation for Transcription."

262. Take letters for transcription fron instructor at appropriate speed and transcribe letters from "Executive Dictation: Contemporary Style."

263. Write for homework lesson 51 through 55 for week No. 11, one lesson each day.

264. Discuss with instructor and classmates: "Preparing Business Reports."

265. Take dictation from instructor from "Speed Dictation" for 5 minutes at speed at which they are working.

266. Transcribe the 5 minute take.

267. Take dictation from tape (instructor prepared tape) from pages 32, 33, 34, and 35 from Most Used Words and Phrases.

268. Check with instructor for outlines from dictation of tape.

269. Work on typing projects from the kit.

270. Differentiate among the words sight, site, and cite and use them in a sentence.

271. Transcribe letters No. 381 from textbook.

272. Know the meanings of the vocabulary words taken from text in lessons 51 through 55.

273. Take dictation for transcription from instructor at appropriate speed and transcribe letters from: "Dictation for Transcription."

274. Take letters for transcription from instructor at appropriate speed and transcribe letters from: "Executive Dictation: Contemporary Style."

275. Write for homework lessons 56 through 60 for week No. 12, one lesson each day.

276. Discuss with instructor and classmates: "Secretarial Typing and Machine Transcription."

277. Take dictation from instructor from: "Speed Dictation" at rate on which they are working for 5 minutes.

278. Transcribe the dictation from the 5 minute take.

279. Take dictation from tape (instructor prepared tape) from pages 35, 36, 37, 38 of: Most Used Words and Phrases.

280. Check with instructor for outlines of dictation taken from tape.

281. Work on typing projects from kit.

282. Differentiate between the words wares and wears and use them in a sentence.

283. Transcribe letter No. 418 from textbook.

284. Know the meanings of the vocabulary words taken from text in lessons 56 through 60 and use them in a sentence.

285. Take dictation from: "Dictation for Transcription" and transcribe letters.

286. Take dictation from: "Executive Dictation: Contemporary Style" and transcribe letters.

287. Write for homework lessons 61 through 65, one lesson each day.

288. Discuss with instructor and classmates: "Duplicating and Copying Processes."

289. Take dictation from instructor from: "Speed Dictation" for 5 minutes.

290. Transcribe the dictation from the 5 minute take.

291. Take dictation from tape (instructor prepared tape) from pages 39, 40, 41, 42 of: Most Used Words and Phrases.

292. Check with instructor for outlines taken from tape.

293. Work on typing projects from the kit.

294. Differentiate between the words suite and suit and use them in a sentence.

295. Transcribe letter No. 456 from textbook.

296. Know the meanings of the vocabulary words in lessons 61 through 65 and use them in a sentence.

297. Take letters for transcription from: "Dictation for Transcription" and transcribe the letters.

298. Take dictation from: "Executive Dictation: Contemporary Style." and transcribe the letters.

299. Write for homework lessons 66 through 70 of text, one lesson each day.

300. Discuss with instructor and classmates: "Financial Duties of a Secretary."

301. Take dictation from instructor from: "Speed Dictation" for 5 minutes.

302. Transcribe dictation from 5 minute take.

303. Take dictation from tape (instructor prepared tape) from pages 43, 44, 45, and 46 from: Most Used Words and Phrases.

304. Check with instructor of outlines taken from dictation in tape.

305. Work on typing projects from kit.

306. Differentiate between the words principal and principle and use them in a sentence.

307. Transcribe letter No. 494 from textbook.

308. Know the meanings of the vocabulary words taken from text in lessons 66 through 70 and use them in a sentence.

309. Take dictation from: "Dictation for Transcription" and transcribe letters.

310. Take dictation from: "Executive Dictation, etc." and transcribe letters

311. Write for homework lessons 71 through 75, one lesson each day.

312. Take dictation from instructor from: "Speed Dictation" at appropriate speed for 5 minutes.

313. Transcribe the 5 minute take."

314. Take dictation from tape (instructor prepared tape) from pages 47, 48, 49, and 50 from: Most Used Words and Phrases.

315. Check outlines from dictation of tape.

316. Work on typing project from kit.

317. Differentiate between the words affect and effect and use them in a sentence.

318. Transcribe letter No. 533 from text.

319. Know the meanings of the vocabulary words taken from text in lessons 71 through 75, and use them in a sentence.

320. Take letters for transcription from: "Dictation for Transcription" and transcribe letters.

321. Take letters for transcription from: "Executive Dictation: etc." and transcribe the letters.

322. Take dictation from records at 40 words a minute to 80 words a minute, Sets 480 and 481.

323. Transcribe 5 of the letters taken from the records.

324. Take dictation from records: "Secretarial Training Package No. 1" records No. 85 and 86.

325. Transcribe the letters taken from records 85 and 86.

326. Write for homework lessons 76 through 80, one lesson each day.

327. Take dictation from instructor from: "Speed Dictation" for 5 minutes.

328. Transcribe the 5 minute take.

329. Take dictation from tape (instructor prepared tape) from pages 51, 52, 53, and 54 from: Most Used Words and Phrases.

330. Check outlines from dictation taken from tape.

331. Work on typing projects from kit.

332. Differentiate between the words patient and patience and use them in a sentence.

333. Transcribe letter No. 571 from text.

334. Take dictation from records at 60 to 90 words a minute, Set No. 461 and 482.

335. Transcribe 5 of the letters taken from the record.

336. Take dictation from records: "Secretarial Training Package No. 1" records No. 87 and 88.

338. Write for homework lessons 1 through 5 of the new text Gregg Speed Building.

339. Review the punctuation for the comma in a parenthetical expression, words in apposition, words in series, and conjunction and omitted, nonrestrictive, as, when, if, and introductory clauses.

340. Take dictation from instructor from: "Speed Dictation" at appropriate speed for 5 minutes.

341. Transcribe the 5 minute take.

342. Take dictation from tape (instructor prepared tape) from pages 55, 56, 57, and 58 from: Most Used Words and Phrases.

343. Check outlines from dictation taken from tape.

344. Work on typing project from kit.

345. Know the meanings of the vocabulary words taken from text in lesson 1 through 5.

346. Take dictation from records at 60 words to 100 words a minute, Set No. 450.

347. Transcribe 5 letters taken from the record.

348. Take timed writings to determine typing speed and record results.

349. Write for homework lessons 6 through 10 from text, one lesson each day.

350. Review the punctuation of the semicolon and the colon.

351. Take dictation from instructor from: "Speed Dictation" at appropriate speed for 5 minutes.

352. Transcribe the 5 minute take.

353. Take dictation from tape (instructor prepared tape) from pages 59, 60, 61, and 62 from: "Most Used Words and Phrases."

354. Check outlines from dictation taken from tape.

355. Work on typing project from kit.

356. Know the meanings of the vocabulary words taken from text in lesson 6 through 10.

357. Take dictation from records at 50 to 120 words a minute, Set No. 53.

358. Transcribe 5 letters taken from records.

359. Take dictation from records 501 and 502: "Secretarial Training Package No. 1."

360. Transcribe letters from records 501 and 502.

361. Take dictation from: "Dictation for Transcription."

362. Transcribe dictation from: "Dictation for Transcription."

363. Take dictation from: "Executive Dictation: etc."

364. Transcribe letters taken from: "Executive Dictation: etc."

365. Take dictation daily at appropriate speed and transcribe the dictation.

366. Write respective lessons for homework, one lesson each day.

367. Know the meanings of the vocabulary words listed in textbook, and use them in a sentence.

368. Take dictation from instructor for 5 minutes to build speed twice a week (or more frequently if time permits).

369. Transcribe the 5 minute take.

370. Take timed writings to determine typing speed and record results.

371. Build shorthand speed so that by the end of the 36th week, he/she will be able to take shorthand at least 100 words a minute.

372. Take dictation at 110, 120, 130 and some even at 140 words a minute and transcribe the dictation accurately.

373. Take timed writings to determine typing speed and record results.

374. Take dictation daily and transcribe the letters.

BUS 30

SUPERIOR OFFICE SERVICES

This is a course for students who have already demonstrated specific office skills and wish to apply them in a realistic situation. It is expected that the student's experience will include but go beyond the learning and application of skills. For this reason, some objectives seek to describe learning in affective terms by the use of such learning variables as: value, respond, organize, characterize.

SUPERIOR OFFICE SERVICES

MAJOR OBJECTIVE #1: The student will increase in knowledge of typing business correspondence by completing work that has been brought into SOS by customers; work to be proofread by office manager.

MAJOR OBJECTIVE #2: The student will apply knowledge of recognizing errors by correcting transposition errors and other common errors that are found in hand-written copy brought into the office by customers; work to be proofread by office manager.

MAJOR OBJECTIVE #3: The student will apply knowledge of an area in which he has been previously trained (typing, filing, etc.) by completing the tasks of typist, file clerk, etc. (position for which he had applied upon entering the course); evaluation to be made by instructor by observation of work habits and by proofreading (along with the office manager) completed work.

MAJOR OBJECTIVE #4: The student will apply knowledge of collating papers by completing work that necessitates collation which has been brought into SOS by customers; evaluation to be made upon observation of material that has been collated.

MAJOR OBJECTIVE #5: The student will analyze needs in ascertaining the priority order of work by being given several tasks to perform (especially when the pressure of work is heavy) by completing the work which he feels takes priority; evaluation to be made by instructor upon completion of work; work to be proofread by office manager.

MAJOR OBJECTIVE #6: The student will apply knowledge of his special skills in the office situation as he is asked to fill in for certain employees in the case of absences; evaluation will be made through observation of instructor upon completion of a day's work.

MAJOR OBJECTIVE #7: The student will in his knowledge of transcribing reports from hand-written copy and struggling through copy that often times is illegible; evaluation will be made by instructor upon completion of work.

MAJOR OBJECTIVE #8: The student will apply organizational skills by keeping her supplies in order and in organizing and planning her working area by being given tasks which will bring this objective into her daily life; evaluation will be made by instructor through daily observations.

MAJOR OBJECTIVE #9: The student will demonstrate a value of his personal responsibility by getting into the office on time daily and by utilizing his time wisely; evaluation will be made by teacher observation.

MAJOR OBJECTIVE #10: The student will demonstrate an ability to synthesize when given situations which will necessitate making decisions relative to whether or not to interrupt the office manager for answering questions when the office manager is busy; evaluation will be made by teacher observation of daily situations.

MAJOR OBJECTIVE #11: The student will characterize attributes of getting along with fellow workers as exhibited by attitudes which he displays daily in the office; evaluation to be made by observation of instructor and through feedback of other employees.

MAJOR OBJECTIVE #12: The student will apply knowledge [illegible] "daily office routine duties" by comple[illegible] routine duties assigned to student [illegible] by following office procedures as se[illegible]p by the office manager; evaluation to be made by teacher observation.

MAJOR OBJECTIVE #13: The student will apply knowledge of handling simple requests as he responds to customer requests by completing the task; evaluation to be made by customer and teacher upon completion of each task.

MAJOR OBJECTIVE #14: The student will increase his knowledge in ordering supplies as he is asked to replenish office supplies when they run out; evaluation will be made upon receipt of supplies.

MAJOR OBJECTIVE #15: The student will demonstrate organizational skills by being able to "handle" himself in any situation, especially machine breakdown. Evaluation will be made through teacher observation.

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MAJOR OBJECTIVE #16: The student will demonstrate values of business/personal responsibility as exhibited by a willingness to keep his reports and completed work in a place which will be accessible to the office manager in case of his absence; evaluation will be made by teacher observation of daily work habits.

MAJOR OBJECTIVE #17: The student will demonstrate a characterization of previously learned skills and emotional maturity as he is exposed to daily situations which warrant his response on an emotional and professional level; observation to be made by instructor and office manager in determining proper evaluation of student's success in office work.